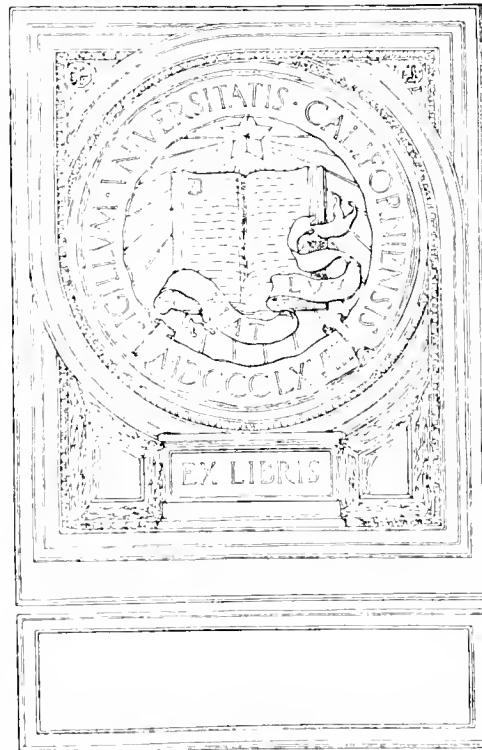


UNIVERSITY OF CALIFORNIA
AT LOS ANGELES



REPORTS

FROM THE

SELECT COMMITTEE

OF THE

HOUSE OF COMMONS

APPOINTED TO

ENQUIRE INTO THE PRESENT STATE

OF THE

AFFAIRS OF THE EAST-INDIA COMPANY,

TOGETHER WITH THE

MINUTES OF EVIDENCE,

AN APPENDIX OF DOCUMENTS, AND A

GENERAL INDEX.

LONDON:

PRINTED BY ORDER OF THE HONOURABLE COURT OF DIRECTORS,

BY J. L. COX, GREAT QUEEN STREET.

1830.

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SECOND REPORT

FROM THE

SELECT COMMITTEE OF THE HOUSE OF COMMONS

ON THE

A F F A I R S

OF

THE EAST-INDIA COMPANY,

TOGETHER WITH

AN APPENDIX OF DOCUMENTS.

1830.

SECOND REPORT.

THE SELECT COMMITTEE appointed to inquire into the Present State of the AFFAIRS OF THE EAST-INDIA COMPANY, and into the TRADE between *Great Britain*, the *East-Indies*, and *China*, and to report their Observations thereupon to the House; and who were empowered to report the MINUTES OF EVIDENCE taken before them from time to time to the House :

HAVING called for Evidence and Documents upon Subjects connected with the AFFAIRS OF THE EAST-INDIA COMPANY, of much importance, but not strictly connected with their Report upon the Trade with *China*, have directed that the said Information should be separately reported to the House, without thinking it necessary to add any Observations thereupon in its present imperfect state.

24th June 1830.

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VII.

MINUTES OF EVIDENCE.

WILLIAM WARD, Esq. in the Chair.

Luncæ, 7^o die Junii 1830.

JAMES COSMO MELVILL, Esq. again called in and examined.

5668. WHAT is the nature of the revision of the accounts which takes place in England?—The pecuniary transactions of the Indian governments are recorded in general books of account, which are kept upon the principle of double entry, and annually balanced in the same manner, and with all that attention to accuracy which characterizes book-keeping in the counting-house of a merchant. The general books are closed within twelve months after the termination of the year of account. Previously to their being closed, statements, drawn up by the Accountants-general of the several presidencies, of all the cash transactions of the year, are despatched to the Court of Directors, which statements are usually received before the general books of account. The first duty to be performed in this country is that of preparing the annual revenue and charge-accounts, which are required by the Act of Geo. III., c. 52, s. 126, to be annually laid before both Houses of Parliament; that Act directs that the accounts shall be made up to the latest practicable period, and according to the best information which the Court of Directors have received, consequently the accounts presented to Parliament are framed from those statements of receipt and disbursement which precede the general books. As soon as the general books arrive it is the duty of my department to collate all the entries in the statements of receipt and disbursement with the general books, in order to ascertain whether the view which the Accountants-general have taken be correct; and it is due to those officers to say, that the effect of that comparison is almost invariably such as to prove their accuracy. The result of this detailed investigation is entered upon the Company's books of account in England, and any variation between that result and the result shown in the accounts laid before Parliament, is corrected in the accounts presented in the following year. There is only one other point in the revision of the Indian accounts, which it may be important to notice. The Court of Directors annually, in communications to the Indian governments, take a detailed review of all the revenues and charges, pointing out variations, issuing such instructions as those variations may suggest, and communicating the views and directions of the home authorities as to the general financial administration of India.

7 June 1830.

J. C. Melvill, Esq.

5669. How

7 June 1830.

L. C. Mehill, Esq.

5669. How often are general financial reviews despatched from England?
—Every year.

5670. In what department are they prepared?—In my department.

5671. As you have been employed in preparing most of those despatches during the present charter, you can of course furnish a comparative statement of the financial results of that period?—It may be desirable, previously to answering that question, that I should place before the Committee, in as clear a point of view as I can, the position of the Company in respect of the two branches of their affairs, at the close of the last charter, because the Committee are aware that at that period the separation of accounts was first prescribed; and it is obviously important that the Committee should see that the commercial capital of the Company rests on a solid basis, and that the debt of India had its origin entirely in territorial causes. On reference to the Third Report of the Select Committee on East-India Affairs, in 1812, it will be observed that that Committee experienced considerable difficulty in their attempt to ascertain the relative situation of the territorial and the commercial branches. They however came to a conclusion that the balance since 1793 had been in favour of the commercial branch. The accounts were subsequently separated according to a plan laid before Parliament in 1816, and the principles of separation having been thus established, an attempt has been made to apply those principles to the accounts of the Company previously to 1814, and it has been found that an approximative result may be obtained from the materials still existing; and that the defectiveness of it mainly consists in its not comprehending the full extent of the claims of the commerce upon the territory in respect of establishments instituted, on shipping engaged for commercial objects, but afterwards wholly or in part employed for political services. In the year 1781 there was laid before Parliament a statement, framed by a Committee of East-India Proprietors, for the purpose of shewing what part of the Company's commercial funds had been expended in the wars which preceded the acquisition of the Dewannee; that account, which can be exhibited in detail, shewed that the charge incurred by the Company in these wars, in excess of the sums afterwards derived from the territorial revenues, amounted, exclusive of any charge for interest, to £3,616,000; and by an estimate, framed upon the principles of separation now observed, the excess of payments by the commerce, from 1780 to 1793, was £6,829,557, and from 1793 to 1814, £1,599,377, thus making a total of £12,044,934 as the sum which, supposing the accounts had been separated previously to 1814, would have been the balance then due from the territorial to the commercial branch.

5672. When you speak of commerce, you include China commerce of course?—Yes.

5673. Explain what you mean by the period of the grant of the Dewannee?—I mean the year 1765, when the Company became possessed of the territorial revenues of Bengal. Having thus put the Committee in possession of the
the

the relative situation of the two branches of the Company's affairs at the time when the separation of accounts was prescribed by law, I will proceed, in reply to the question which has been put to me, to state the financial results of the territorial branch from 1814-15 to 1827-28 inclusive. During this period of fourteen years, the revenues of India have amounted in the aggregate to £284,804,085, and the charges to £304,188,859; the aggregate deficit, therefore, has been £19,384,774, to which should still be added £349,307 for sums written off, and £90,946 for sums expended on dead stock not included in the charges, as contained in numbers seventeen and nineteen of the papers before the Committee, making together £440,253; thus augmenting the total territorial deficit since 1814-15 to £19,825,027. This is exclusive of interest on the balance annually accruing from the territorial to the commercial branch of the Company's affairs, respecting which there has been a discussion between the Board of Commissioners and the Court of Directors; and as the principles of the charge are not yet finally settled, it has not been included in the territorial accounts. The Committee may wish to know the years in which this large deficiency has particularly accrued; and I have divided the period into three terms, two of five years each, and one of four. In the first five years the average annual deficiency was £774,986, in the second five years it was £320,628, and in the last four years it was £3,429,168. The average deficiency in the last five years of the old charter, which terminated in 1814, was £134,662. The Committee will see, on examining the accounts, that the results which I have now stated differ from those comprised in the papers presented by the King's command; and they will remember that on the first day that I had the honour of being examined, I stated that those accounts had not been made up at the India House. The differences to which I now refer are entirely in the territorial charges incurred in England, and could be fully explained if the Committee thought it necessary to go into the detail. One item, omitted in the printed account No. 2, pages 16 and 17, is £1,300,000 chargeable in the year 1822-23 as the final balance paid to the King's government in discharge of the loan to the Company in 1812. The other variations are caused by the omission, in the printed account, of certain sums in each year for stores and for off-reckoning charges, which were supposed to have been adjusted in the Indian accounts, but which has been ascertained not to be the case. I hold in my hand a statement of the several adjustments, which, if the Committee will allow me, I will deliver in.

7 June 1830.

J. C. Melvill, Esq.

[*The same was delivered in and read.*—Vide paper A.]

7 June 1830.

(A.)

J. C. Melville, Esq.

Adjusted STATEMENT of the Surplus or Deficit of the TERRITORIAL BRANCH,
in each Year since 1809-10.

		SURPLUS.	DEFICIT.
		£.	£.
1809-10....	Per printed Statement	—	730,791
1810-11....	Ditto	—	736,530
1811-12....	Ditto	681,516	—
1812-13....	Deficit, as per printed Statement	£271,634	
	Add off-reckonings	£62,668	
	Stores omitted.....	4,193	
		66,861	
		—	338,495
1813-14....	Surplus, as per printed Statement	£651,182	
	Deduct off-reckonings	£53,679	
	Stores omitted.....	146,514	
		200,193	
		450,989	—
	Total of Four Years £	1,132,505	1,805,816
	Deduct surplus		1,132,505
	Net deficit of five years.....		673,311
	Average per annum	£	134,662
1814-15....	Surplus, as per printed statement.....	£147,677	
	Off-reckonings.....	£135,692	
	Stores	56,001	
		191,693	
		—	44,016
1815-16....	Deficit, as per printed Statement	£1,004,992	
	Off-reckonings.....	£54,451	
	Stores	85,423	
		139,874	
		—	1,144,866

(continued.)

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 765

7 June 1830.

J.C. Melvill, Esq

		SURPLUS.	DEFICIT.
		£.	£.
1816-17....	Deficit, as per printed Statement £310,096		
	Off-reckonings..... £48,738		
	Stores 85,751		
	<u>134,489</u>		
1817-18....	Deficit, as per printed Statement £689,152	—	444,585
	Off-reckonings..... £54,625		
	Stores 44,710		
	<u>99,335</u>		
1818-19....	Deficit, as per printed Statement £1,323,305	—	788,487
	Off-reckonings..... £61,545		
	Stores 68,128		
	<u>129,673</u>		
1819-20....	Deficit, as per printed Statement £1,466,164	—	1,452,978
	Off-reckonings..... £84,264		
	Stores 76,438		
	<u>160,702</u>		
1820-21....	Surplus, as per printed Statement..... £348,632	—	1,626,366
	Off-reckonings..... £58,688		
	Stores 89,053		
	<u>147,741</u>		
1821-22....	Surplus, as per printed Statement £679,068	200,891	—
	Off-reckonings..... £73,834		
	Stores 85,016		
	<u>158,850</u>		
1822-23....	Surplus, as per printed Statement..... £1,528,853	520,218	—
	Off-reckonings..... £65,374		
	Loan of 1812 1,300,000		
	<u>1,365,374</u>		
		163,479	—

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		£.	£.	
1823-24....	Deficit, as per printed Statement..... £727,479			
	Off-reckonings..... 133,383	—		860,862
1824-25....	Deficit, as per printed Statement..... £3,025,746			
	Off-reckonings..... 70,814	—		3,096,560
1825-26....	Deficit, as per printed Statement	—		4,856,857
1826-27....	Ditto ditto	—		2,484,076
1827-28....	Ditto ditto	—		3,279,180
		£	884,588	20,079,333
	Deduct Surplus.....			884,588
				19,194,745
	Estimate Pay-Office balance.....			190,029
			£	19,384,774
	Average of first five years since 1814-1815			774,986
	second ditto			320,628
	last four years			3,429,168

5674. Are those results obtained after computing their payments by the territorial to the commercial branch, at the rate of exchange prescribed by the Board of Commissioners?—They are.

5675. Then supposing the territorial branch had had to effect its remittances by bills purchased in the markets of India, the deficiency would have been considerably beyond the amount stated?—Certainly.

5676.—To what extent?—According to a computation which has been made by the Accountant-general of the Company, and which is, I believe, on the table of the Committee, the total benefit which the territory has derived since 1814, from the use of the rates of exchange prescribed by the Board, instead of the mercantile rates, is £7,187,178.

5677. Does that include accumulating interest?—It does not.

5678. What

5678. What was the amount of the registered territorial debt of India, at interest, at the commencement of the present charter?—£27,002,439.

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5679. What was its amount by the last account?—On the 30th of April 1828, £39,606,353.

5680. The increase of debt, as shown in the two last answers, falling far short of the previously stated amount of deficit, can you account for the discrepancy between the deficiency of ordinary resources, and the amount of money borrowed?—The increase of debt has amounted to £12,603,914. Surplus commercial profits have been applied to territorial purposes, to the extent of £4,923,020; and the commercial has lent to the territorial branch £3,184,000. Those three sums make a total of £20,710,934. The territorial deficiency is, as I have stated, £19,825,027. The difference between these sums, £885,907, remains to be accounted for, as an increase to the territorial assets since 1814.

5681. Then the territorial branch has derived aid from the commercial branch beyond that arising from exchange?—Certainly. The total amount of benefit which has accrued to the territory from the commercial branch during the present charter is £12,110,198.

5682. What is the amount of interest on the debt of India paid from 1814 to 1828?—In 1814 the amount of interest upon the registered debt was £1,502,217 annually; and in 1828 it was £1,918,507.

5683. The amount of interest paid has not increased in the same proportion as the debt?—It has not. There has been a reduction in the rate of interest.

5684. Will you state how much of the interest is demandable in England, and on what terms, and to what extent it has been actually demanded?—For the purpose of clearly answering that question, it is necessary to divide the registered debt into three classes: the 6 per cent. remittable loans, the 5 per-cent. loans of 1823, and the new 5 per cent. loans. The interest on the first class is payable either half-yearly in India, or, if the proprietor is resident in Europe, he has the option, as a matter of right, of demanding a bill upon the Court of Directors for the interest, payable at twelve months' date, and at 2s. 1d. the sicca rupee. The interest upon this loan, which might be demanded in England, if all the proprietors were resident in Europe, is £466,900. The sum actually so demanded in the last year amounted to £300,000. The interest on the second class, viz. the five per-cent. loan of 1823, is payable upon the same terms as that which I have just explained, as applicable to the first class, with this important difference, that the privilege which the residents in Europe possess of receiving interest in England, belongs, as *of right*, to the first class, and is only held by the second class *during the pleasure* of the home authorities. The total of the interest of the second class, which might be demanded if the permission were

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were continued, is £477,568, of which £124,000 was actually demanded in the last year. With respect to the third class, viz. the new 5 per-cent. loans, the interest is payable to all the holders, whether resident in Europe or not, either in cash in India, or by bills upon England, at 2s. the rupee; but in that case also the option of remittance to England may be withdrawn by the home authorities at pleasure. Of this class £450,000 is the amount which might have been demanded in England, of which £325,000 was actually so demanded. There is still one other class of debt, the Carnatic, in which the parties have the option of being paid in England as a right. The whole interest is £97,000, of which £94,000 has been the amount demanded in England. The result of all these statements is, that the interest demandable in England is £1,491,500; and that the amount which has been so demanded was £843,000.

5685. When you state the total of £1,491,500, as demandable in England, that includes the two descriptions of 5 per-cent. debt, of which the Company have the power of limiting the payment in England, if they please?—Clearly there is only £563,900, appertaining, as of right, to the firstclass of debt and the Carnatic debt, the only limitation being that the parties must, as respects the remittable loan, be resident in Europe.

5686. The Committee are to understand that during the present charter the Company have provided for the whole amount of territorial deficiency, either by borrowing money on the territorial account, or by means of the commercial resources?—Clearly so.

5687. Have the Company during the present Charter discharged a debt to the public?—Yes, they have. At the commencement of the present Charter there was due to the public a large proportion of a sum of £2,500,000 lent to the Company by the Government in 1812. The whole of this, principal and interest, has been discharged since 1814. The total payments on that account have been £3,807,985.

5688. When you state the debt in 1814 to be £27,000,000, was the sum due to the public included in those £27,000,000?—No; that was the amount of the debt registered in India.

5689. State how much has been included of the territorial charges for interest, and how much for principal, on account of the loan of 1812?—For the principal £2,017,172, and for interest, £790,813.

5690. Do any accounts between the public and the Company remain unadjusted?—The accounts between the Public and the Company are now settled annually; and I am not aware of any being unadjusted, excepting that of the current year, which is in progress, and some balances in respect of that portion of the expenditure for King's troops serving in India which is defrayed in England, the final close of which cannot possibly be effected until two years after the expiration of the year of account.

5691. Is

5691. Is any other transaction involving the discharge of debt included in the territorial charges?—There is one other. In the year 1823-24 an arrangement was made for redeeming the peshcush, or tribute payable by the Company to the Nizam. The annual payment made by the Company on that account was £72,072. This charge was redeemed by a payment to the Nizam of £1,201,200.

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5692. Those two transactions having occurred in 1822-23 and 1823-24, what would have been the surplus of territorial revenue in those years but for those extraordinary payments?—In 1822-23, but for the payment of £1,300,000, the final balance of the loan of 1812, there would have been a surplus of £1,463,479; and in 1823-24, but for the arrangement with respect to the Nizam's peshcush, there would have been a surplus of £340,339.

5693. The largest deficit appears to have arisen in the years succeeding 1823-24, can you give any explanation of the causes of this remarkable change in the situation of the financial branch?—The deterioration is wholly to be ascribed to increase of charge, and this increase is apparent not only in the military but also in the civil branches; the augmentation of the military expenditure of India has been caused by the Burmese war, by the operations against Bhurtpore, and by an increase in the number of King's and Company's regiments in India; the augmentation of the civil charges has been caused partly by extraordinary embassies and missions, some of them consequent on a state of war; by the payment also of some arrears to the King of Persia; by the institution of an annuity-fund for the retirement of civil servants; by the increase in the number and strength of some of the provincial battalions, in India; by an increase in the revenue and judicial establishments in Bengal; and by an augmentation of the charge for interest caused by the increase of debt.

5694. Can you say when they began?—They began at different periods; but I think principally in 1824-25.

5695. What prospect of improvement does the estimate for 1828-29 hold out?—The estimate on the Committee's table indicates a deficit in 1828-29 of no more than £644,186; but this result is arrived at after crediting, as expected receipts in that year, certain items which I conceive to be of a temporary nature, applicable particularly to that year; I allude to arrears payable by the government of Ava, and to a balance payable by the Gwalior state. It does not appear to me that there is any good reason to expect, permanently, a larger amount of annual revenue than that which has been realized in the last three years of actual account, which upon an average is £834,000 less than the amount indicated in the estimate. In this view, if the charges continue at the amount at which they are stated in the estimate, there will in future years be a deficiency of £1,478,200.

5696. If there are items in the estimate to the credit of the estimate, which are merely temporary, are there not also items to the debit, which
may

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may likewise be temporary?—The result which I have stated as that at which I arrive is the most favourable that can be formed upon a full view of all the parts of the estimate.

5697. Has the attention of the Court of Directors been given to the financial circumstances of India, and if so, what instructions have been issued?—The Court in their financial reviews have in the most marked manner pointed out the various increases of charge, and inculcated the necessity of retrenchment in the strongest possible terms, proposing the year 1823-24, as that which the government of India should make the standard by which to limit their expenses. The Court have also issued instructions for a specific reduction of the army; and I am enabled to state, that when the measures in progress shall have been fully effected, the army will not only have been reduced 50,000 below the peace establishment prior to the Burmese war, but will not much exceed its strength before the Nepaul war in 1813, notwithstanding the extension of territory which has taken place since that period. Those orders include an extensive reduction in the establishment of European officers, amounting in the whole to between 500 and 600. The Court have also issued orders for the reduction of some of the political residencies in India; for a general revision of the civil salaries and establishments; for an inquiry into the constitution and details of the pilot establishment at Calcutta, with a view to the expenditure on account of the port being brought within the sums levied for port charges. They have also issued instructions for the reduction of the settlements of Penang, Singapore, and Malacca, to residencies, and for an extensive reduction at St. Helena.

5698. Have any measures been taken by the Indian governments?—The Indian governments had partially anticipated the Court's orders, as respects the army, and they have appointed two committees, expressly with a view to the reduction of and revising their civil and military establishments.

5699. Do you mean one committee in Bengal, or one at each presidency?—Two committees at Bengal, each of them composed of functionaries from the three presidencies.

5700. What hope may be entertained of improvement of the territorial branch, and at what time?—I have prepared, from the best materials which we possess at the India House, a prospective estimate from 1829-30, to 1832-33, which shews that, supposing we continue at peace in India, the reductions which have been ordered will cause a saving equal to that which I have stated to be the least sum necessary in order that the expenditure of India may be brought within its income. This paper, which exhibits the result and the grounds of the calculation, I will, with the permission of the Committee, deliver in.

5701. Does that estimate include the home-charges also?—Yes; it includes all descriptions of charge on the territory.

[*The same was delivered in and read.*—Vide paper B.]

(B.)

ESTIMATE of the Amount in which the Charges of India are expected to be diminished in future Years, as compared with 1828-29, by the various Reductions of Establishments, Military and Civil, which either have been actually effected, or are now in progress.

	Reduction of the Charges of India in future Years as compared with 1828-29.			
	In 1829-30.	In 1830-31.	In 1831-32.	In 1832-33.
	£.	£.	£.	£.
Military :				
Effect of military reductions at the three Presidencies. (See the detailed Statements, Nos. 1 to 3.)	387,684	643,121	765,639	888,380
Saving by the reduction in the established strength of King's regiments in India. (£100,000, of which 1-5th is estimated to take place in England)	(a)	40,000	60,000	80,000
Civil and Marine :				
Effect of reductions in allowances and establishments at the three Presidencies. (See detailed Statement, No. 4.)	73,437	108,852	125,594	141,174
Subordinate Settlements :				
Reductions at Prince of Wales' Island, Malacca, and Singapore. (See detailed Statement, No. 5.)	—	40,020	41,760	41,760
Ditto, at St. Helena. (See Statement, No. 6.)	3,000	11,050	18,950	18,950
Add :				
Sum in which it is estimated that the Territorial Charges incurred in England will fall short of their amount in 1828-29.	£ 464,121	843,043	1,011,943	1,170,264
	140,000	260,000	260,000	260,000
Aggregate estimated diminution of Charge	£ 604,121	1,103,043	1,271,943	1,430,264

(a) The saving estimated under this head in 1829-30, is considered to be counterbalanced by the expense of providing permanent encumbrances for three additional King's regiments in India.

Note.—The military reductions are estimated to produce their full financial effect in the year 1832-33.

Appendix, No. 1.

BENGAL.

ESTIMATE of the Effect of the MILITARY REDUCTIONS which have been ordered at this Presidency, showing the absolute Diminution of Charge which they are calculated to produce in future Years, as compared with 1828-29.

	In 1829-30.	In 1830-31.	In 1831-32.	In 1832-33.
	Sonant Rupees.	Sonant Rupees.	Sonant Rupees.	Sonant Rupees.
Saving by reductions ordered previously to 1828-29, producing } their full effect.....	1,50,000	1,50,000	1,50,000	1,50,000
Reduction of 80 men from each regiment of Native Cavalry.....	85,600	1,71,000	1,71,000	1,71,000
Reduction of 100 men from each regiment of Native Infantry.....	2,33,100	4,66,200	4,66,200	4,66,200
Two guns withdrawn from each of the light field-batteries.....	8,000	8,000	8,000	8,000
Two magazines abolished.....	4,200	4,200	4,200	4,200
Military allowances of officers in the service of native States } withdrawn.....	20,000	20,000	20,000	20,000
Establishment of the arsenal at Fort William reduced.....	4,500	4,500	4,500	4,500
Do. of warrant officers reduced.....	14,000	28,000	42,000	47,000
Allowance for Quarter-masters' carts abolished.....	40,000	40,000	40,000	40,000
Military secretary to Commander-in-chief, salary to be reduced on } the next vacancy.....	—	10,000	10,000	10,000
Two deputy Assistant Quarter-masters'-general to be reduced, as } ordered by the Court.....	—	3,600	—	7,200
Four stations constituted half-batta stations.....	60,000	1,20,000	1,80,000	1,80,000
Establishment of army-cattle reduced.....	1,00,000	1,60,000	1,60,000	1,60,000

Sanatorium discontinued	13,000	13,000	13,000	13,000
Appointment of garrison-engineer, &c. of Fort William consolidated with that of civil architect.	4,600	4,600	4,600	4,600
Ordnance establishment of Ramghur battalion reduced.	3,000	5,300	5,300	5,300
Native Cavalry—2 troops from each regiment, including 2 lieutenants and 1 cornet.	60,000	1,20,000	1,80,000	2,40,000
Native Infantry—2 companies from each regiment.	2,40,000	4,80,000	7,20,000	9,75,000
European Infantry—2 lieutenants and 1 ensign from each of the 2 regiments.	4,000	8,000	12,000	17,000
Engineer and Artillery—2 first-lieutenants, and 1 second ditto from each battalion	30,000	60,000	90,000	1,25,000
<p>The saving in the Engineers is expected to be counterbalanced by a corresponding increase of expense in the same branch at the other Presidencies.</p>				
Reductions in the Barrack department.	22,000	30,200	30,200	30,200
Benares—Purneah and Oressa provincial corps disbanded	1,50,000	2,84,000	2,84,000	2,84,000
6th, 7th, and 8th corps of irregular horse, disbanded	3,40,000	6,28,200	6,28,200	6,28,200
Establishments of army carriage-cattle reduced	1,80,000	2,88,500	2,88,500	2,88,500
Temporary reduction of expense in the gunpowder agencies.	23,500	31,300	—	—
Timber agency at Nauthpore, and the timber dépôt at Balvo Ghaut, discontinued	15,700	21,000	21,000	21,000
Reduction in the establishments of the garrison, engineer, &c. in Fort William, and the civil architect at the Presidency.	8,000	12,000	12,000	12,000
Deduct,				
Saving in the Engineers expected to be counterbalanced by an increase of expense at the other Presidencies	18,13,200	31,71,600	35,44,700	39,11,900
	6,000	12,000	18,000	25,000
Sonaut Rupees.	18,07,200	31,59,600	35,26,700	38,86,900
Or £.	200,594	350,707	391,455	431,436

Appendix, No. 2.

MADRAS.

ESTIMATE of the Effect of the MILITARY REDUCTIONS ordered at this Presidency, showing the absolute Diminution of Charge which they are calculated to produce in future Years, as compared with 1828-29.

	In 1829-30.	In 1830-31.	In 1831-32.	In 1832-33.
	Rupees.	Rupees.	Rupees.	Rupees.
Reduction of the number of army cattle, and of 768 troopers } from the Light Cavalry	2,30,000	2,50,000	2,50,000	2,50,000
Reduction in the strength of the Native Infantry	2,00,000	3,00,000	3,00,000	3,00,000
Light Infantry regiments, one puekally from each company in } garrison	3,000	3,000	3,000	3,000
First and second extra regiments reduced one-half	60,000	60,000	60,000	60,000
Establishment of tent-lascars reduced	12,000	18,000	26,000	26,000
Reductions in the Ordnance department	50,000	50,000	50,000	50,000
Further reduction in the Light Cavalry	84,000	1,68,000	2,52,000	3,36,000
Establishment of the gun-carriage manufactory reduced	10,000	17,000	23,000	23,000
————— for manufacture of gunpowder reduced	9,000	9,000	9,000	9,000

Vaccination establishment at the Presidency reduced, and 30 hospital conicopolies discharged	6,000	6,000	6,000	6,000
Saving in the hire of carriage-bullocks	11,000	11,000	11,000	11,000
----- field-equipments of the army.	1,50,000	1,50,000	1,50,000	1,50,000
Expense of the 2 extra regiments of Native Infantry	70,000	70,000	70,000	70,000
Reduction in the number of saddles with Light Cavalry regiments, and short issues of grain	20,000	20,000	20,000	20,000
Field-allowances of certain troops to be discontinued.	—	35,000	35,000	35,000
Reductions at Penang, and on the Tenasscrim Coast	70,000	70,000	70,000	70,000
Veterinary establishment at Arcot	6,000	6,000	6,000	6,000
Court's { Two troops from each regiment of Native Cavalry.	59,500	1,19,000	1,78,500	2,38,000
Orders. { Two companies from each regiment of Native Infantry	1,80,000	3,60,000	5,40,000	7,20,000
Rupees.	12,30,500	17,22,000	20,59,500	23,83,000
Or £.	140,628	196,800	235,371	272,343

Appendix, No. 3.

BOMBAY.

ESTIMATE of the MILITARY REDUCTIONS ordered at this Presidency, showing the absolute Diminution of Charge which they are calculated to produce in future Years, as compared with 1828-29.

	In 1829-30.	In 1830-31.	In 1831-32.	In 1832-33.
	Rupees.	Rupees.	Rupees.	Rupees.
Field-allowances to the troops in Malwa discontinued (only one month's charge under this head occurred in 1828-29).....	17,500	17,500	17,500	17,500
Regimental allowances of officers in the service of native princes struck off.....	2,000	2,000	2,000	2,000
Light battalion at Poonah broken up.....	2,700	2,700	2,700	2,700
Reduction in the strength of each regiment of Native Cavalry and Native Infantry	1,80,000	3,60,000	5,40,000	7,20,000
Evacuation of Mhow by the Bombay troops	35,000	35,000	35,000	35,000
This charge may be considered as transferred to Bengal.				
Troop Quarter-masters of horse artillery abolished.....	2,000	4,000	6,000	8,000
Reduction in the stud department.....	1,500	1,500	1,500	1,500

Court's { Orders. {	Two troops from each regiment of Native Cavalry, and two companies from each regiment of Native Infantry, and three subaltern officers from the European regiment.....	1,40,000	3,02,000	4,65,000	6,50,000
	Two companies from the Marine battalion, and from each of the extra battalions	5,000	11,000	18,000	26,000
	Office of Inspector of hill forts in the Deccan, abolished	4,200	6,300	6,300	6,300
	Office establishment of inspecting engineers revised	3,700	5,700	5,700	5,700
	Establishment of horses and mules for the foot-artillery field-guns discontinued	36,000	62,000	62,000	62,000
	Saving in the commissary department	2,400	4,800	4,800	4,800
	Ten elephants transferred back to the Bengal presidency	4,000	8,000	8,000	8,000
This expense must be considered as transferred to Bengal.					
Court's { Orders. {	Establishment of the European Infantry regiments reduced	—	32,000	64,000	96,000
	Expenses of the Deccan and Concan surveys reduced	16,000	38,400	38,400	38,400
	Salaries of the Assistant Adjutant-general and the Quarter-master-general to be reduced on the next vacancies, each Rs. 3,696 per annum	—	—	—	—
	Deduct transferred to Bengal.....	4,52,000	8,92,900	12,76,900	16,83,900
	Rupees.....	39,000	43,000	43,000	43,000
	Or £.....	4,13,000	8,49,900	12,33,900	16,40,900
		46,462	95,614	1,38,813	184,601

In the following year 1,28,000.

Appendix, No. 4.

ESTIMATE of the Effect of the REDUCTIONS which have been ordered in the various Civil and Marine Departments in India; showing the absolute Diminution of Charge which they are calculated to produce in future Years, as compared with 1828-29.

	In 1829-30.	In 1830-31.	In 1831-32.	In 1832-33.	Ultimate Saving per Annum.
Bengal:					
Saving by a general revision of the allowances attached to offices held by covenanted civil servants.....	Sicca Rupees. 75,000	Sicca Rupees. 1,30,000	Sicca Rupees. 2,00,000	Sicca Rupees. 2,50,000	Sicca Rupees. 6,30,000
(The new rule of service is not estimated to produce any saving).					
Abolition of travelling allowances (with certain exceptions)....	30,000	30,000	30,000	30,000	30,000
Saving by the arrangements reported in the revenue letters of 10th and 30th Dec. 1828	50,000	60,000	70,000	80,000	1,07,000
(Appointment of commissioners of revenue and circuit, &c.)					
Other reductions	28,000	28,000	28,000	28,000	28,000
Abolition of committees of record in Bengal.....	59,000	59,000	59,000	59,000	59,000
Reductions in the departments of account, pay, and audit....	8,000	9,000	9,000	9,000	16,500
Saving in filling up the appointments of postmaster-general, mint-master, and superintendent of stamps	30,000	31,000	31,000	31,000	46,000
Office of superintendent and remembrancer of legal affairs abolished	3,400	3,400	3,400	3,400	27,400
Reductions in the Marine department.....	50,000	80,000	1,20,000	1,70,000	2,70,000
Total Sicca Rupees....	3,33,400	4,30,400	5,50,400	6,60,400	12,13,900
Or £....	38,674	49,926	63,846	76,606	146,812

Madras :

Saving by a general revision of the subordinate Establishments :

At the presidency.....
In the provinces
Proposed saving in the departments of account and audit at the presidency
Abolition of the office of superintendent of civil pensions
Reductions in the Marine department

Rupees..
Or £....

Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
39,800	39,800	39,800	39,800	39,800
1,50,000	2,00,000	2,00,000	2,00,000	2,00,000
—	—	—	—	49,000
—	8,200	8,200	8,200	8,200
—	15,000	20,000	25,000	31,000
1,89,800	2,63,000	2,68,000	2,73,000	3,28,000
21,691	30,057	30,629	31,200	37,486

Bombay :

The observatory discontinued
Office of statistical reporter abolished
Proposed saving in the departments of account and audit at the presidency
Office of agent for sirdars proposed to be abolished
Reductions in the political department
Ditto revenue department
Ditto general department

Rupees..
Or £....

Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
6,200	9,300	9,300	9,300	9,300
—	9,200	9,200	9,200	9,200
—	—	—	—	26,700
—	—	—	—	29,400
40,000	50,000	60,000	70,000	80,000
50,000	60,000	70,000	80,000	90,000
20,000	25,000	25,000	25,000	25,000
1,16,200	1,53,500	1,73,500	1,93,500	2,69,000
13,072	17,269	19,519	21,768	30,330

Military pay of officers holding civil appointments, ordered by the Court to be taken in diminution of their civil allowances

Sicca Rupees..
Or £....

Sicca Rupees.	Sicca Rupees.	Sicca Rupees.	Sicca Rupees.	Sicca Rupees.
—	1,00,000	1,00,000	1,00,000	1,00,000
—	1,00,000	1,00,000	1,00,000	1,00,000
—	11,600	11,600	11,600	11,600
73,437	108,852	125,594	141,174	220,228

GRAND TOTAL.....£

Appendix, No. 3.

ESTIMATE of the Reduction which will be effected in the Expenses of Penang, Malacca, and Singapore, in future Years.

	In 1829-30.	In 1830-31.	In 1831-32.	Ultimate Reduction.
Reduction which it is estimated will result from the execution of the Court's orders to Bengal, dated 7th April 1829, directing that the government of the three settlements be constituted on a different principle after 1st May 1830, and that various offices be abolished.....	Sa. Rs. nothing	Sa. Rs. 3,00,000	Sa. Rs. 3,00,000	Sa. Rs. 3,50,000
Probable saving from the proposed abolition of the Recorder's Court.....	—	4,000	60,000	80,000
Total.. Sica Rupees	—	3,45,000	3,60,000	4,30,000
Or £	—	40,020	44,760	49,880

Appendix, No. 6

ESTIMATE of the Amount in which the Charges of St. Helena will be reduced in future Years, as compared with 1828-29, by the operation of the Court's Orders.

	In 1829-30.	In 1830-31.	In 1831-32.	Eventual Saving per Annum.
Governor	£.	£.	£.	£.
Members of council	—	2,300	2,300	2,300
Senior merchants	—	—	—	1,800
Other civil servants	—	—	—	800
Chaplain	—	600	—	2,310
Military establishment	—	350	350	350
Medical ditto.	—	6,000	13,000	16,000
Horse and forage allowances.	—	—	—	1,200
Master attendant.	—	400	400	400
Various savings	—	—	—	280
	—	1,400	1,700	2,000
£	—	11,050	18,950	27,440

* Note.— A saving in 1829-30 of about £3,000 may be estimated, through the operation of the Court's orders.

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I ought perhaps, as explanatory of this estimate, to state, that since it was prepared, intelligence has been received from Bombay of a deterioration in the revenue in 1829 there, which will cause a disappointment to the extent of £270,000.

5702. To what is that owing?—It is stated to be owing to the poverty of the country and the low price of produce.

5703. Has that the appearance of being of a temporary nature, or of a permanent one?—The governor of Bombay is not sanguine in his expectation of its being of only temporary continuance.

5704. Is the statement you have just now delivered in framed exclusively upon the instructions sent out by the Court of Directors, or is it framed upon the advices received from the Indian government as to the practicability of the reductions ordered by the Court, in conjunction with those instructions?—Upon both.

5705. Are those prospective calculations founded, for instance, upon the supposition that the reductions recommended upon the batta will be carried into effect?—They are carried into effect, and that is included.

5706. You have mentioned the prospective improvement of the territorial branch; how would that improvement be effected if the territorial branch were deprived of the means of effecting its remittances through the commercial branch?—The portion of the Indian revenues expended in England on the territorial account amounts, upon the average, to £3,000,000 sterling annually; this sum is issued by the Company out of their commercial funds; and the amount so issued is repaid to the commercial branch in India at the rates of exchange fixed by the Board of Control. By this method, the territory exchanges 2,58,62,069 rupees in India for £3,000,000 sterling in London. If the territorial branch had to provide this remittance by means of bills purchased in the Indian markets, it would require, according to the rates of exchange prevalent by the last advices from India, 3,13,04,349 rupees to produce £3,000,000 sterling in London; which, moreover, would not be paid until twelve months after the money had been issued in India; and the interest would increase the cost to India to 3,28,69,566 rupees, which exceeds the sum now spent by 70,07,497 rupees, or, at the rates of exchange observed in the parliamentary accounts, £812,169. This is upon the principle of bills drawn in India upon England. If, for the purposes of security, it was found necessary that the converse operation should take place, and the territory should draw bills in London upon India, receiving the amount in the first instance, then the loss to India would be greatly increased.

5707. The 57th section of the Act of 1813 provides for the appropriation of surplus profits in England?—It does.

5708. Those profits were to be applied under the fourth head of appropriation, either in discharge of the Indian territorial debt or of the bond debt in England?—They were.

5709. What

5709. What amount has been paid of those surplus profits under the fourth head of appropriation, in discharge of the territorial debt of India?—£4,923,020, since 1814.

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5710. What has been applied in reduction of the bond debt in England?—£334,399. I will explain to the Committee that bonds to the amount of £471,600 have also been paid into the Company's treasury for goods purchased at their sales, under the condition and regulation applicable to the bond debt, so that the bond debt is £805,999 less than it stood upon the 1st of May 1814, although only £334,399 has been specifically applied out of commercial profits for that purpose under the Act.

5711. Those two first items constitute the total amount of the appropriation under the fourth head of the 57th section of the Act of 1813?—They do.

5712. What do they amount to?—The total so applied both to registered debt and bond debt is £5,257,420.

5713. Do you mean to state that that has been paid out of surplus commercial profits?—Yes, clearly so.

5714. So that the Company have been paying off debts at the same time that they have been borrowing?—They have, in obedience to the Act of Parliament.

5715. It has been stated in evidence, that a separation has been maintained in the Company's accounts since 1814, between the transactions of a territorial and commercial character; under that arrangement, has the territorial branch derived any other benefit from the commercial branch, beyond the amount of the surplus profits appropriated to the redemption of the territorial debt?—Only that of the difference between the Board's rates of exchange and the mercantile rates.

5716. How much do you calculate that benefit to amount to?—The Board's rates of exchange have produced a benefit to the territory of £7,187,170.

5717. From what fund have the advances on account of the territory been made?—From the several commercial receipts which have passed into the Company's treasury.

5718. What has been the total amount of those commercial funds which have passed into the Company's treasury since 1814?—£193,299,826, which includes £50,184,113 of tea duties, which the Company received for the crown.

5719. What have been the commercial payments made thereout?—The commercial payments made thereout have been £155,311,931, including the tea duties paid over to the crown.

5720. What has been the excess of commercial receipts?—The excess of commercial receipts has been £37,987,895.

5721. From

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5721. From this excess of commercial receipts the territorial payments have been made?—Yes, with the addition of £8,516,331, which has been received since 1814 on territorial account.

5722. In what manner does the territory repay those advances made by the commercial branch?—Principally by remittances in goods direct from India and through China.

5723. To what amount has the repayment of territorial charges been effected by remittances from India to China for the provision of investments there for consignment to England?—£10,475,141, up to 1826-27 inclusive; we have not the materials of furnishing the account for a later period.

5724. How much by the provision of investments in India?—£13,862,909.

5725. What may be the estimated average produce, per sicca rupee, by mercantile bills drawn from Calcutta on London since 1814?—Deducting interest included in the rate, 2s. 1d. $\frac{69}{100}$ d.

5726. What has been the produce, per sicca rupee, by sale of merchandize, during the same period?—Deducting interest, 2s. 2d. $\frac{69}{100}$ d.

5727. What is the total advantage derived by the Company using the consignments of merchandize as the mode of remittance rather than mercantile bills?—The difference in favour of remittance by goods over mercantile bills has been 1d. a rupee, on the average of the whole period, which, on all the goods sent, amounts to £800,660.

5728. You have stated in your former examination that you apprehend the commercial assets of the East-India Company to be their commercial capital?—I have. The account No. 25 shews the balance in favour of the commercial branch to be £21,731,869.

5729. Is that account contained in the documents presented to Parliament by his Majesty's command?—It is in No. 25 of the Papers ordered to be printed for the House on the 9th of February 1830.

5730. By a memorandum in that account it is stated that the sum assumed as due to the commercial branch, namely, £8,142,103, is liable to reduction by the amount received in the year of account in the territorial branch, the documents by which this amount may be ascertained not having been received from India, but which is estimated at £3,124,900, thus reducing the debt to the commercial branch to £5,017,203, including interest; should not this sum of £3,124,900 be deducted from the amount of commercial assets as stated in your former answer?—I apprehend not, because though the balance may have been reduced from the territory to the commerce, by the issue of that sum of £3,124,900, it will have been laid out in goods, and will therefore constitute a commercial asset.

5731. What is the amount now due from the territory to the commerce for advances, in respect of territorial charges, since the 1st of May 1814, exclusive of interest?—£3,184,700; and I believe the details are contained in a paper

paper presented within these few days, in which the whole progress of the account between the two branches is exhibited.

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5732. What is the annual amount of the dividends payable to the proprietors of East-India stock?—£633,000.

5733. What is the rate per cent. of those dividends upon the commercial capital of the Company, which you have stated to be £21,731,800?—The £630,000 upon the commercial assets of the Company of £21,731,800 is at the rate of £2. 18s. per cent.

5734. Has the Company received any pecuniary assistance from his Majesty's government during the present charter, either by advances of money or postponement of tea duties?—It has not, in any way; on the contrary, as I explained to the Committee in a former answer, the whole of the debt due from the Company to the public has been redeemed during that period.

5735. Have the goodness to state whether any advices have been received from the Indian governments as to the practicability or expediency of effecting those reductions in the Indian army which the Court of Directors have ordered?—I am not aware that there have; but, as already said, the Indian government had partially anticipated the orders.

5736. Will you have the goodness to give the Committee information with respect to the other reductions ordered by the Directors?—One of them, the government of Bengal suggested simultaneously with the Court, that of the reduction of Penang.

5737. Is it in your department to conduct the correspondence upon political and military subjects?—No, it is not.

5738. With regard to the falling off in the revenue of Bombay, to what cause has that defalcation been assigned by the government of Bombay?—I have before stated, that the only cause I have seen assigned in the despatches from Bombay, is the extreme poverty of the new country in the Deccan.

5739. Is the estimate you have read of the reduction of charge founded on a continuance of the unfavourable rate of exchange?—I have explained what would be the further loss to the territory if the rate was altered; the estimate does not contemplate any alteration of the Board's rates of exchange.

5740. When you state the impoverishment of the new districts which have been ceded, is the impoverishment confined to those districts?—To the Deccan.

5741. Have you any reason to apprehend that the same cause will operate in the other presidencies to reduce the amount?—I have not.

5742. You have stated that the government have gained 1*d.* a rupee by making their remittances in goods rather than mercantile bills of exchange, on the average of their remittances from India from 1814; was there a similar gain on the remittance of goods last year?—No; in the last year there was a loss upon the goods.

5743. Do

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5743. Do you know to what extent?—I think about 1*d.* per rupee ; but I have not the materials by me.

5744. What are the whole expenses of the Burmese war computed at?—I have never seen any thing like an authentic statement of them ; I have heard them computed at £11,000,000 or £12,000,000 sterling ; but it would be very difficult so to separate the items of charge as to arrive at a correct result.

5745. What is the nature of the payments made to Persia?—They were payments under the treaty ; payments in part of subsidy.

5746. Were they arrears?—Persia disputed some of the items of a former account, and an adjustment became necessary ; upon that adjustment a large sum was found due to Persia, which was paid under authority from England.

5747. When was that paid?—I think in 1827 or 28 ; there was afterwards a payment made to exonerate the British government from the obligations of the treaty which compelled them to subsidize Persia during war. The amount of this payment was £124,000

5748. When you state that the advantage gained in remitting from India by goods instead of bills has been, during the whole period since 1814, 1*d.* a rupee, did that include the remittance from China as well as India?—No, India only.

5749. In a former part of your evidence you stated that the Directors had repeatedly remonstrated against the rates of exchange fixed by the Board of Control ; can you tell in what year the Company made those remonstrances?—They made them from the first ; in 1814, when the Board proposed those rates of exchange, the Company resisted that proposition as far as they could.

5750. In 1814 the rates were favourable to the commercial branch?—Yes, but the Company still remonstrated.

5751. In your commercial assets is what may be called the dead capital of the Company, that consisting of buildings and subjects of that description, taken according to their cost or an annual valuation?—Not an annual valuation, but a valuation made a short time since by the present Surveyor of the Company, who was desired to estimate the buildings at what he thought they were really worth.

5752. As an accountant, would you say that the commercial assets which you state at £21,700,000 would really produce that amount?—If sufficient time were allowed, and no adverse event in regard to the price of goods, and that of tea in particular, were to occur.

5753. You have stated that since you have made your estimate, the revenue of Bombay had by recent advices shewn a deficit of £270,000 ; if that deficit arises, as you state, from the poverty of the country, is there not reason to apprehend that the other presidencies will shew the same deficiency from the

the same causes?—It is in the recently acquired territory that the defalcation has arisen, and I can conceive that causes may have operated there without operating in old territory.

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5754. You have stated that if the measures recommended from home can be carried into execution, it is hoped that by the year 1833, should there be no war, the expenditure of that year may be so far reduced as to meet the recent deficiency; does that calculation suppose that the Company is to derive the benefit which you state to amount to £812,000 on the transactions in exchange from the commercial pursuits of the Company?—It does; because so long as those rates of exchange are continued, even should the commercial branch not yield a profit sufficient to bear that charge, their effect would be to reduce the Company's commercial assets.

5755. The Committee is to understand, that supposing this expectation in 1833 to be realized, and supposing the Company to cease to exist as a trading Company, and to be confined to its sovereignty, there would be a deficiency to the extent of that £812,000?—Clearly so; and that supposing peace to continue, and no adverse circumstance to intervene, causing either decrease of revenue or increase of charge.

5756. Then that would be the state of the Company as a sovereign Company, stripped of its situation as a trader?—It would.

5757. It appears that there was a surplus revenue in 1822-23; how comes it, if there was then a surplus revenue, and the military establishments are to be reduced to what they were before the Nepaul war, that under such circumstances you should still estimate a deficiency in the revenues?—The years 1822-23 and 1823-24 were years of extraordinary prosperity; the receipts especially from the sales of salt were large; but independently of that, the civil establishment of India is larger than it was, and the charge for interest on the debt has of course increased.

5758. Is a reduction in the civil establishments contemplated in proportion to the reduction of the military establishments you mention?—I should say not in proportion; but a reduction is contemplated and is going forward, both in numbers and in salaries.

5759. You have stated that there has been a great fall of prices generally in India?—In the Deccan only.

5760. That great fall of prices has not pervaded the other countries?—I believe not, so far as we may judge from the estimates received from India.

5761. Have any orders gone out to reduce the emoluments of the civil servants of the Company in proportion to any alteration in the price of commodities in the country?—I stated that orders had been sent for a general revision of the civil and military establishments of India; those orders are in progress; but I am not aware that they were given in reference to a supposed fall in the price of commodities.

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5762. Has there not lately grown up in the military and civil service a system of superannuation, which has entailed a debt on the government?—An arrangement was made for the institution of an annuity fund for the retirement of civil servants; the Company contributing to that fund an annual subscription equal to the aggregate of the subscriptions of their servants.

5763. Is it applicable to civil and military servants?—To civil only.

5764. What is the expense of that establishment to the Company?—It is hardly possible to say what the expense will be. I believe between five and six lacs of rupees is the amount of the Company's annual subscription to the fund; but at the end of every five years the accounts are to be adjusted, with reference to a prospective estimate which was framed at the time of the institution of the fund; so that if at the end of five years the balance of the fund should be larger than was indicated in that estimate, the difference is to be made over to the Company, and *vice versa*; and I apprehend this adjustment will prove very favourable to the Company, the civil servants not having taken the annuities in the numbers that were expected. Between five and six lacs of rupees per annum is the whole amount the Company would have to pay if the full number of annuities were taken.

5765. Has there been any alteration made respecting the period of service at which the civil servants of the Company are entitled to retire?—Not since the institution of that fund.

5766. In what year was that instituted?—In 1824.

5767. Supposing the expectation to be realized, of bringing the territorial department to meet its expenditure in 1833, and supposing the Company to be entirely stript of all trading powers; did your view of the Company's affairs lead you to say, that an annual deficiency of about £800,000 would be the result of such a state of things to the Company?—The estimate is made in the prospect of every thing going on prosperously; but so much uncertainty attaches to affairs in India, that I should certainly greatly hesitate before I advised the undertaking of it for £800,000 per annum, independently of trade.

5768. There would remain no provision under that state of things in any case of war?—No.

5769. Have the goodness to state what, since the East-India charter, has been the aggregate result of the commercial pursuits of the Company?—The statement of the commercial profits and other receipts of the Company in England since 1814-15 is preparing, and will soon be laid before the Committee; which will show the surplus in each year.

5770. Has it never occurred to you to recommend the imposition of new taxes?—Mine is the department of finance, but not of revenue; that is conducted in the Examiner's Office.

5771. Are

5771. Are you aware whether the customs department in India has been kept up since 1823-24?—The customs have not fallen off since that year. 7 June 1830.

5772. Do you contemplate the continuation of the same amount for customs as now exists?—I have estimated all the receipts at the average of the last three years of actual amount. *J. C. Melvill, Esq.*

5773. You stated that the Court had ordered very considerable reductions to be made in India, what arrangements have been made in England for reducing the establishment here?—The whole of the home establishment was revised in the course of the year 1828, and reductions were effected where they were found practicable.

5774. To what extent?—I am not prepared to say, but I recollect to have seen some statement showing a reduction of about £9,000 in the charge of the home establishment.

5775. What is the proportion in which the charges at the India House are divided between territory and commerce?—They are all specified in the plan for the separation of accounts which has been printed.

5776. The sum of £60,000 is paid annually by the Company on account of the retired pensions to soldiers, and half-pay to officers of King's troops serving in India, is this sum estimated upon the annual charge under those two heads of the number of troops actually serving in India, without any allowance for the military pensions and half-pay, to the amount of force necessarily kept up at home, on account of the reliefs of the Indian army?—That £60,000 a year was a fixed sum, computed in reference to the maximum number of 20,000 men, supposing that force to be always maintained in India; and it was stated by the Paymaster-general of the Forces at the time, and the President of the India Board, to be a full and liberal allowance for 20,000 men. I would also explain to the Committee, that the Company at the period of making the grant were not by law liable to any charge of that nature, and that the £60,000 was paid in full from the first; whereas if it had been upon the principle of the Company paying each pension as it arose, it would have taken probably twenty years before it reached the maximum of £60,000.

5777. Have the several statements you have made to-day concerning transactions between the territory and commerce, been sanctioned by the Board of Commissioners for the Affairs of India; are you and the officers of that Board agreed?—Upon principle, with the exception of the rates of exchange and the interest, which latter point is not definitively settled. I would add, that the Board always, in sanctioning the detailed accounts, reserve to themselves the right of hereafter examining the details.

5778. Generally speaking, those accounts have been sanctioned by the Board?—Clearly so.

5779. By the 57th clause of 53 Geo. III. the appropriation of the profits of the Company is provided for in four ways: first, for the payment of bills

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bills of exchange already accepted and hereafter to be accepted by the Company; secondly, in providing for the current payment of other debts, the bond-debt excepted, as well as interest, and the commercial outgoing charges and expenses of the Company; thirdly, in payment of a dividend after the rate of £10 per cent. per annum; and fourthly, in reduction of the principal of the debt in the East-Indies; you have stated in your evidence that the Company's dividends amount to £2. 18s. per £100, upon the commercial capital of the Company, is that the greatest degree to which the Company has availed itself of the permission of this clause to pay dividends out of capital?—That would depend upon the variation of the amount of the commercial assets. It has not materially varied, though I apprehend that it has increased in a small degree since 1814. In the years when it was less, the per-centage would of course be higher. The difference between the ten and a half per cent. and the £2. 18s. per cent. is, that the former is computed upon the *subscribed* capital of £6,000,000, whereas the latter is computed upon the Company's *commercial assets*, which I have before stated to amount to upwards of £21,000,000.

5780. In point of fact, the Company has availed itself of the full power of this clause of 53 Geo. III, to pay ten and a half per cent. upon the subscribed capital?—Clearly so. The law has fixed that as the rate of dividend to be paid.

5781. Any surplus, therefore, arising above that payment, would be applicable only to the fourth head of appropriation under this clause?—Clearly so.

5782. When you state that the dividends paid to the proprietors amount to £2. 18s. upon the commercial capital of £21,000,000, is not £2. 18s. per cent. below the average rate of interest at present?—Undoubtedly.

5783. If £2. 18s. is below the average rate of interest at present, is not £21,000,000 too high a valuation to put upon the commercial assets of the Company?—That does not follow, because the £2. 18s. per cent. on the commercial assets arises out of the Parliamentary limitation of ten and a half per cent. on the subscribed capital, whatever the commercial assets may amount to.

5784. What amount of commercial debts are there to be set against the commercial assets?—The sum which I have stated is the balance of commercial assets, after deducting debts.

5785. Have you the means of stating to the Committee what proportion of the Indian debt is held by natives of India, and what proportion by natives of this country?—I have seen a statement of this kind, which shows that the proportion held by natives is very small, not above £4,000,000 or £5,000,000, but there is great uncertainty attaching to any computation of that sort.

5786. Is

5786. Is it all raised upon the simple security of the India Company, or has any part of it any pecuniary revenues of the Company assigned for it? —There is only the Carnatic debt, for which a portion of the revenue of the Carnatic is set apart; the rest of the registered debt is secured on the territory generally.

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5787. Is the repayment since 1814 of £4,923,000 of registered debt, by buying it up, or paying it off?—A small portion of it was by buying it up, but that was found to be an expensive process, and it was stopped; an arrangement was made in 1823 by which a large portion of five per cent. debt was discharged at par, under the conditions of the loans, and the payment was in a great degree made out of the surplus profits.

5788. When did the Company last borrow?—They borrowed last year.

5789. At what rate?—Five per cent.

5790. How does it happen that if they borrowed at five per cent. there is still a six per cent. stock?—Because the six per cent. stock cannot be discharged till after the expiration of the present charter. It is a reduced eight per cent. stock, and when paid off the holders are entitled to payment of the principal in England at 2s. 6d. the rupee. The interest is remittable at 2s. 1d. the rupee.

Jovis, 17^o die Junii 1830.

JAMES COSMO MELVILL, Esq. again called in, and examined.

5791. WITH reference to your evidence on the 7th of June, at the commencement of the present term, was any balance admitted as due from the territory to the commerce by the joint consent of the Board and the Court? —No; the separation of accounts did not take effect until 1814, when the present term commenced.

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5792. Was there not a balance of cash in the treasury here, and also in the treasury in India?—There was.

5793. Was the balance of cash in the treasury in England considered as belonging to the commerce?—Certainly; and all the cash in India, excepting only what had been received for commercial imports, was considered to belong to the territory.

5794. In your answer No. 5673, you state the sum of £284,804,085 as the aggregate revenue of India in fourteen years, in what account will the Committee find that sum?—That sum is drawn from the results stated in the printed account, No. 2, of the papers presented by his Majesty's command,
page 14,

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page 14, substituting for the year 1827-28, there stated on estimate, the actual results as shewn in account No. 2, p. 26.

5795. That is the aggregate of the column "Total Gross Revenues," with the addition of the year 1827-28?—Yes, substituting for that year the results of the actual account instead of the estimate.

5796. But up to they ear 1826-7 your sum agrees with that column of No. 2?—It does.

5797. Does the same remark apply to the column of total charges and interest?—In my answer to question 5673, I stated that the total charges were £304,188,859, and I at the same time explained that that amount did not accord with the printed result, because of adjustments in the territorial charges paid in England. The particulars of such adjustments I delivered in upon my last examination.

5798. You have also corrected the charges of the year 1827-28, by substituting the actual amount for the estimate?—I have.

5799. You stated that there has been a discussion upon the subject of interest, or the balance annually accruing from the territorial to the commercial branch, between the Board of Commissioners and the Court of Directors, will you state the nature of that discussion?—The Court of Directors considered that the territorial branch ought to be charged with interest upon the debt which has accrued, and which it still owes to the commercial branch. The Board of Commissioners, while they agreed that the principle of such a charge might be equitable, had some doubts whether it could be made consistently with the legal enactments applicable to the Company's financial transactions. These doubts were removed by the law-officers of the Crown and the Company's standing counsel, who gave it as their joint opinion, that the charge of interest on the debt in question was legal; and I apprehend that it only remains now to be settled, what the rate of interest shall be. The Court propose the rate borne by the Company's bond debt in England.

5800. What is the proposal of the Commissioners?—I am not aware that they have as yet made any distinct proposal; but in the commercial accounts the Court credit the interest at the rate paid on their bond-debt.

5801. Have you any further explanation with respect to the article of stores?—In the printed account, No. 2, page 14, in the column of "Territorial Charges paid in England," the item of stores includes only *military* stores; therefore, in my adjustment in answer to question 5673, I added the cost of *civil* stores.

5802. You are aware that the statement to which that adjustment applies was founded upon accounts presented to Parliament by the Company?—I have not been able to trace in any printed Parliamentary statements the same amounts of territorial charges paid in England as are stated in the account made up at the India Board, No. 2, page 14; but I have no doubt that those
amounts

amounts (which, indeed, are correct, so far as they go,) were taken from some document supposed to be complete. 17 June 1830.

5803. What is meant by civil stores?—Stores for the civil department as distinct from the military. *J. C. Merrill, Esq.*

5804. Do you allude only to territorial stores?—Exclusively to territorial stores.

5805. Upon what ground do you state, in the year 1822-23, the sum of £1,300,000, under the head of "Loan of 1812?"—Because the Act of Parliament which relates to the loan of 1812 (52 Geo. III. c. 135) prescribes that all payments on that account shall be charged upon the territorial revenues. This plan was pursued up to 1822-23. In that year the balance was discharged, and consequently its amount formed an item of territorial charge in that year.

5806. The question is not whether it was to be charged upon the territorial revenue, but why, being a territorial payment, it is stated in an account purporting to be an account of money advanced by the commerce to the territory; was this sum ever paid out of the commercial funds of the Company for the advantage of the territory?—I have not stated it as an advance from the commerce to the territory. There was no actual payment of the £1,300,000 in 1822-23, as that was the sum adjudged to be due by the King's government, in respect of advances previously made to them. I thought the question referred to my having included the sum of £1,300,000 in the amount of territorial charges, to which alone my adjustments have reference.

5807. Did you mean the sum to be considered as a payment made by commerce on account of territory?—No; I have only included it in this adjustment as a sum chargeable upon the territorial revenue in the year in which the settlement took place. In the account between territory and commerce, the territory is of course credited with the £1,300,000 and debited with the total payment.

5808. If the £1,300,000 is here included as an addition to the former amount of territorial charges, ought you not to state the same sum as an addition to the former amount of territorial receipts?—I think not in that account; I am aware that there was a discussion between the Board and the Court upon that subject, but I think the sum in question should not be included as territorial revenue. In no point of view can it, I conceive, be considered in that light. When the Company advanced it to the King's government it was as cash out of their treasury, which cash, to the extent that it may have arisen from territorial revenue, must have been already credited as such, and therefore, if when repaid to the Company it were again credited as territorial revenue, the effect would be a double credit.

5809. You are aware that the act of 3 Geo. IV. c. 93, s. 2, directs that this sum of £1,300,000 shall be deemed to have been received by the United Company

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Company on the territorial and political account?—Yes, I am perfectly aware of that act; and in the account between the two departments the sum of £1,300,000 has been so credited, but that account is perfectly distinct from the account of territorial revenues and charges.

5810. To what account was this money debited when it was advanced out of the Company's treasury?—It was debited to the King's government, whose debt therefore became a territorial asset, and when it was repaid it became a territorial credit.

5811. Do not all debits to the King's government come under the head of territorial assets?—All sums advanced for the use of the King's service being paid out of territorial funds, the debts owing on that account to the Company are territorial assets.

5812. Did the Board protest against the mode adopted by the Company of accounting for this sum?—There was a difference of opinion between the Court and the Board. The view I have taken in this adjustment has been that of the Court.

5813. You stated in the answer to the first question of your last examination, that the pecuniary transactions of the Indian governments are recorded in general books of account, which are annually balanced in the same manner, and with all that attention to accuracy which characterizes book-keeping in the counting houses of a merchant. This being the fact, how do you explain an omission amounting to nearly three millions sterling, beginning in 1812, and remaining unadjusted in the Indian accounts till the year 1824-25?—My observation had reference to the books in India; the books in England are kept, however, upon the same principles, and with equal accuracy. I thought I had explained that these omissions are in the accounts made up at the India Board, and not at the India House.

5814. Is there any difference between the accounts kept by the Board of Control and those kept by the India House; and do the India House possess any superior means of information?—The Board of Control do not keep any accounts; they get their statements from the India House; and of course any omissions in accounts made up at the Board must have arisen from their having had recourse to statements, which, although furnished to them from the India House, and comprising all the information which it was supposed the Board required in calling for them, were not sufficiently complete for the purpose of forming the Account, No. 2, page 14. Besides, as to the off-reckonings, which are a material item in the adjustments, they are always several years in arrear.

5815. Are they not obliged, in order to give to each officer the portion arising from his regimental off-reckonings, to make a balance?—No; an advance is made to the officers, and the balance is paid with interest when the accounts are finally closed, which does not take place for four or five years, in consequence of there being only one fund for the off-reckonings of all India, which

which causes frequent references from one presidency to another in the settlement of the accounts. 17 June 1830.

5816. In answer 5680, you referred to a former statement of territorial deficiency at £19,825,027; in answer 5673, you have stated that deficiency at £19,384,774; wherein does the difference consist?—If the Committee will read on in answer 5673, they will find that I have added to the sum of £19,384,774 two sums taken from numbers 17 and 19 in the printed papers; those sums amount to £440,253, which increases the deficiency to £19,825,027, the amount stated in answer 5680. *J. C. Melvill, Esq.*

5817. Where will the Committee find the particulars of the amount of £4,923,020 applied out of surplus commercial profits to territorial purposes?—The Committee have called for such an account, and it will shortly be produced.

5818. Will the same answer apply to the sum of £3,184,000, the debt due to the commercial branch?—That is already before the Committee in an account-current between the territory and commerce for the whole period since 1814-15.

5819. In 5718, you state the sum of £193,299,826 including the tea-duties, as the total amount of commercial funds that have passed into the Company's treasury since 1814; from what account do you take that amount?—From the account, No. 21, page 44, adding the sum stated in the answer to the question 5718, for tea-duties. A statement has been moved for by the Committee, which perhaps upon this occasion it would be desirable that I deliver in, of the total receipts and payments of the Company from the 1st of May 1814, to the 1st of May 1829, which statement shows the excess of commercial receipts in England to be £37,987,895, as stated in my answer 5720.

[*The witness delivered in the same, which is as follows :*]

(B.)

TOTAL Receipts and Payments of East-India Company, 1st May 1814 to 1st May 1829.

TERRITORIAL.

	£.		£.
Receipts, as per No. 21 of Accounts ordered by the House of Commons to be printed, 9th Feb. 1830	8,516,331	Payments, as per No. 21 of Accounts ordered by the House of Commons to be printed, 9th Feb. 1830	46,291,485
Territorial Receipts deficient	37,775,154		
£	46,291,485	£	46,291,485
	5 K		(continued.)

COMMERCIAL.

Receipts, as per No. 21 :	£.	£.	Payments, as per No. 21 :	£.	£.
Company's.....	96,516,263		Company's.....	58,239,228	
Private Trade, Customs } and Freight on ditto }	46,599,450		Private Trade, Customs } and Freight on ditto }	46,715,628	
		143,115,713			104,954,856
Tea Duties.....		50,184,113	Tea Duties.....		50,357,975
				£	155,311,931
			Surplus Commercial Receipts		37,987,895
	£	193,299,826		£	193,299,826
				£.	£.
Territorial Receipts brought down			8,516,331		
Ditto Payments ditto.....			46,291,485		
Territorial Receipts in England, deficient			—		37,775,154
Commercial Receipts brought down			193,299,826		
Ditto Payments ditto.....			155,311,931		
Surplus Commercial Receipts in England.....			—		37,987,895
Difference			£		212,741
Accounted for as follows :				£.	
Balance of Cash, 1st May 1814			695,860		
Ditto 1829			1,081,563		
Balance, more 1st May 1829			385,703		
Deduct,					
More paid than received for tea-duties, the Company owing less on that account in 1829, than in 1814.					
Paid			£	50,357,975	
Received				50,184,113	
					172,962
					212,741

17 June 1830. 5820. What is the sum in No. 21 to which you refer?—The Company's commercial receipts, £96,516,263, their receipts for private-trade goods £46,599,450; these two sums together make £143,115,713, to which, adding for tea-duties £50,184,113, I get £193,299,826, as stated in my answer to question 5718.

5821. Whence do you take the amount in answer 5721 of £8,516,331, which has been received since 1814 on the territorial account?—From the account

account No. 21, page 44, at the top of it, "total territorial receipts brought forward, £8,516,331." 17 June 1830.

5822. Do the same observations apply to the sums in Nos. 5723 and 5724?—In 5723 I take the sum of £10,475,141 from the account No. 13 of the papers presented in February 1830. In 5724 I take from the same account the sum of £13,862,909, although that amount does not appear upon the face of the account, yet it is the difference between the sums which do there appear; viz.

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	£.
Advances applied to the purchase of investments in China.	10,475,141
Sums issued in repayment of territorial charges defrayed in England	24,338,050
Difference, as stated in the answer to 5723. . £.	13,862,909

5823. In the account No. 13, the sum of £6,207,000 is stated to have been paid to commercial purposes in India out of commercial funds. A doubt has been stated to the Committee whether that sum really arose from commercial funds; have you any grounds for that doubt?—Quite the contrary; that sum consists entirely of the proceeds of commercial exports from this country to India.

5824. Of which an account is contained in No. 9?—Yes.

5825. You are aware that in a note to account No. 13, it is stated that the account of advances made in India from commercial funds is in a great measure formed of computations; do you conceive that that circumstance can affect the sum to any material amount?—No, I do not.

5826. Is not the sum so stated of £6,207,000 the whole that was applied in India within the period for commercial purposes beyond what has been admitted in accounts between the territory and the commerce?—Yes it is.

5827. If computed in one year, does any actual adjustment take place of the amount to each branch?—Certainly.

5828. Do you consider that the amounts entered in No. 13, from 1814 up to 1827, have been all adjusted in the account kept at the India House?—I cannot say all; I have no doubt the accounts of a great portion of the years have been adjusted.

5829. But you are not the officer by whom they are kept?—I am not.

5830. Supposing that a rate of exchange more favourable to the commerce had been adopted, so as to avoid the loss of £7,187,000, which, according to your answer 5716, the commerce has sustained in its transactions with the territory, would not the amount applicable under the fourth head of appropriation have been increased by that sum?—Undoubtedly.

5831. That sum therefore would have become ultimately applicable in by far the greater proportion to territorial purposes under that provision?—

17 June 1830. Clearly; either to the redemption of the bond-debt in England, or of the registered debt in India.

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5832. You are aware that the Committee of the House of Commons in 1810, stated that the connexion between the political and the commercial branches of the concern were so strict as to render it wholly impracticable to make a proper distinction between them, and that consequently they introduced a third head, which is entitled "doubtful as to the part territorial or commercial," which amounted to £5,953,000. Considering the difficulties that were experienced by the Committee of 1810, with reference only to the period between 1793 and 1813, is there not an insuperable difficulty in the attempt to carry back the separation between the territorial and commercial accounts to a period antecedent to 1765, so as to shew that the commercial capital of the Company rests on a solid basis, and that the debt of India had its origin in territorial causes?—I apprehend there must be great difficulty in arriving at an accurate result; but this difficulty is much less than it was when that Committee sat, because a plan of separation has since been prescribed, and the principles of it declared, so that all we have had to do in attempting to arrive at an approximate result, has been to apply those principles which were not known in 1810, to the accounts of years antecedent to 1814.

5833. Those principles to which you allude were fixed by the Board of Control?—Under the authority of Parliament.

5834. Then the actual expense applicable to the territory and to commerce must consequently depend on the correctness of the principles so fixed at that period?—No doubt. The plan of separation has been before Parliament since 1816; and accounts have annually been presented framed accordingly.

5835. In answer 5695, you say that it does not appear to you that there is any good reason to expect permanently a larger amount of annual revenue than that which has been realized for the last three years; do you mean to imply in that answer the country is already taxed as highly as it can bear, and to such an amount as to leave no ground for prospective improvement? I do not presume to be a judge whether the India people be in a condition to bear taxation to a greater extent than at present. My duty as an officer of finance is to frame my estimate upon the facts before me, and not having heard of any intention to impose new taxes upon the people of India, I have not felt myself justified in assuming more than the average of the actual receipts of the three last years, as the amount upon which hereafter to depend.

5836. In your answer to question No. 5700, you furnish a prospective estimate of the savings in the expenditure of India, by which you calculate that in 1832-33 they may be reduced within the income. Could you give to the Committee any comparative statement of the per-centage of reduction which has been made upon the total expenditure at each presidency and subordinate

subordinate settlement separately ; and also, the proportion of the reduction of expenditure in each of the different branches of service, namely, the military, the civil, and the commercial?—If it be meant that we should reduce the total of reductions exhibited in the prospective estimate into a rate per cent. upon the total charges of the different establishments, there would, I apprehend, be no difficulty in doing so if the Committee should be pleased to call for such a statement.

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5837. Could you furnish the Committee with the proportion of reduction which has taken place in the different branches of the service, that is, the proportion which the reductions in the military bear to the reductions in the commercial and the civil departments?—I apprehend the rate per cent. would shew those proportions.

5838. Considerable retrenchments having been proposed in the military and civil charges of the principal presidencies, has a correspondent retrenchment been recommended by the Board of Directors to the Factory at Canton?—I am not aware of any orders having been given with that view ; but the expense of the factory at Canton is a commercial charge, arising principally from commission, the amount of which fluctuates with the price of tea ; my prospective estimate has reference entirely to territorial charges.

5839. In your former examination, referring to the account No. 25, p. 62, you state, the commercial capital of the East-India Company on the 1st of May 1828 in respect of England, and the 1st of May 1827 in respect of India, as amounting to £21,731,869 ; of the items which constitute this capital, under the head of debts owing to the Company abroad, there is a sum exceeding a million sterling ; what proportion of this may be considered as bad debt, or irrecoverable?—No sum is included in this account of assets that is considered a bad debt, or irrecoverable. The principal part of the item referred to is for advances for the purchase of investment.

5840. In turning to the next page, 61, under the commercial credits at home and afloat, there is a sum of £6,272,000, being the value of the goods in England unsold ; does that include the amount of tea in England calculated at the present monopoly price?—Calculated at the price that it is supposed it would fetch.

5841. Under the present system?—Yes.

5842. Supposing that the exclusive privileges of the Company should not be renewed, would not that sum be diminished by one-third or one-half?—That must be matter of speculation ; if the price of tea is affected, of course the value of that item would be affected also.

5843. Is there any account kept of bad debts to the Company, or are they written off?—Such an account is kept. The Company are very loth to write off debts as bad debts ; but of course it must sometimes occur.

5844. Then you have a separate account of doubtful debts, exclusive of this statement of assets?—No doubt.

5845. Do

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5845. Do you recollect to what extent that account may be of doubtful debts?—I do not; but an account will be shortly presented of the commercial affairs of the Company since 1814-15, which will include the amount of debts that have been written off since 1814-15.

5846. Whatever they may be, would they be over and above the assets?—Yes.

5847. Will you explain what is the nature of this charge, “Further advances for investment,” included in the account in page 59?—I apprehend that is nothing more than advances which have been issued from the treasury in India to the several commercial residents, to be laid out by them in the purchase of goods.

5848. Upon what principle do you estimate the value of the India House and warehouses at £1,259,000?—That estimate was framed by Mr. Wilkins, the Company’s surveyor, who was desired to compute the value at what he really thought the buildings would fetch.

5849. Will you turn to a paper containing an account of the profit or loss upon the trade of the East-India Company for the last ten years; according to that account of profit or loss, it appears that the net profit in the year 1827-28 was £321,930 upon the four branches of trade; there is also a note at the bottom of that page, stating, that had the mercantile rate of exchange been taken instead of the rate fixed by the Board of Commissioners, it would have made in the ten years an amount of £4,011,929. Now taking for the year 1827-28 a tenth of the difference, the sum total of the profit upon the trade would have been upon the mercantile rate £723,132?—In that profit-and-loss account of the East-India Company the Committee are aware, that so far as China is concerned, the rate of 6*s.* 8*d.* a tale includes the result of the consignments from England to China and from India to China, and therefore, though separate transactions in this account, they all merge in the account of imports from China, so that in order to arrive at the profits of the year we have only to deduct from the account of imports the loss upon the India trade.

5850. Correcting this account according to your present statements, what do you give as the total profit of the year 1827-28 in all the four trades?—£421,199 at the Board’s rates; but this requires some adjustment, which will be completed in the commercial account about to be delivered in.

5851. Is that the profit actually realized, without taking into consideration what the difference would have been had the mercantile rate of exchange been taken?—Certainly.

5852. Then that £421,199 must be substituted for the £321,000, which is the result of the paper given in?—The £321,000 has never been stated in any account from the India House, that I am aware of; I admit that the profit-and-loss account for ten years, owing to the terms in which it was called for, may possibly not give so clear a view as is desirable, though the
Committee

Committee must be aware from my former evidence, that the rate of 6s. 8d. a tale includes the profit or the loss upon the outward consignments from England to India and from India to China. But I shall presently lay before the Committee a complete account of the whole of the commercial concerns since 1814, which will I think be clear and explicit.

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5853. Independently of the profit upon the trade, is there any other source of mercantile profit to the Company except the interest of stock in the public funds?—Yes; there is the profit upon the management of private trade; there is the interest upon the East-India annuities, which are grafted upon the public debt, to be repaid at par whenever the charter may expire; there is the profit arising from the use of the Company's capital in discounting bills upon themselves and anticipating other payments; there is also interest upon the stock in the funds, and interest upon the balance due from the territory to the commerce.

5854. With reference to the stock, it appears, for the first time in the year 1821, among the commercial assets, amounting to £1,470,000, and in the present year it amounts to £760,942; will you explain the nature of the original investment, and the circumstances which have led to the reduction in its amount?—It was considered a good investment of a large cash balance at the time, and it has been disposed of as it was wanted.

5855. Will you turn to the paper No. 1, (D). In the separation of the accounts in 1816, it was directed that an adjustment should be made of the expenses of the settlement of Bencoolen, the military establishment, after deducting the revenues to be charged to the political department, and the civil establishment to the commercial; does it appear that that adjustment ever took place?—I think there was a subsequent modification of that arrangement.

5856. Then is the whole deficiency which appears to have arisen upon Bencoolen in 1824-25, amounting to £878,000, to be considered as territorial, and exclusive of the sums charged to the commercial branch under that adjustment?—The whole of those sums has been charged to the territory.

5857. As the island of St. Helena was acquired long previous to the acquisition of the Dewannee in Bengal, and for purposes avowedly and exclusively commercial, on what ground have their expenses in general been charged to the political department since the commencement of the present charter in 1814?—There was a correspondence between the Court of Directors and the Board of Commissioners upon that subject, and that correspondence ended in a resolution to charge the expense of St. Helena to the territory.

5858. How would the expense of St. Helena be defrayed in the event of the trade being thrown open?—That would depend upon any arrangement that might be formed. I apprehend St. Helena is the property of the East-India Company. If they lost their trade, the expense could only be paid out of the territorial revenue.

5859. Can

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5859. Can you account for the increase of the net charges at St. Helena from £95,000 in 1813-14, which was a year of war, to the amount of £114,000 in 1826-27, a year of peace?—A considerable portion of that increase arose in consequence of the arrangement for that island being the residence of General Buonaparte; and although upon the death of that individual the expenses peculiar to his establishment were ordered to be reduced, yet it was found that a proportion of the reduction could only be gradually effected.

5860. That circumstance being the cause of the increase, of course a proportionate diminution of expense may be expected?—I think the Committee will find that stated in the prospective estimate.

5861. It appears that in the year 1824 the net charge was £109,000, in the year 1825, £110,000, and in the year 1826, £114,000?—There was, I think, a falling off in the receipts, in consequence of the repeal of the tonnage-duty at St. Helena; but in the prospective estimate which I delivered in on my last examination, it will be seen that in the Appendix No. 6, there will be an eventual saving at St. Helena of considerable amount by the orders which have been issued.

5862. Can you also state the reason for the increase of the charge of the settlement of Prince of Wales' Island from £26,563 in 1819-20, to £104,125 in 1825-26?—I believe a considerable proportion of that increased expense arose from the operations in the Ava territory. Another circumstance occurs to me as having caused it, the great increase is simultaneous with the transfer of Bencoolen, and the cessation of charge upon that account. When that arrangement was effected a considerable number of servants were transferred from Bencoolen to Prince of Wales' Island, and continued chargeable until they might die off, or be otherwise provided for.

5863. Was there not also an increase, in consequence of the new arrangement of the Recorder's Court?—I think there was, to a considerable amount.

5864. In a former examination, in answer to question 5774, you said that you had seen some statement shewing a reduction of about £9,000 in the charges of the home establishment, can you produce that statement?—I was mistaken in my statement, so far as respects the amount. The expected saving from reductions on the home establishment is £20,000 annually, the particulars of which shall be added to the return of that establishment, which the Committee have called for.

5865. Has any complete return of the commercial offices and establishments at home and abroad been laid, either by the East-India Company or by the Board of Control, before Parliament, or the Committees now sitting?—There has not.

5866. In the returns laid before the House of all civil officers and establishments, the commercial branch appears to have been given for Madras and Bombay, but omitted for Bengal?—I will explain that circumstance to the Committee. The Board of Commissioners were exceedingly anxious to have

have the returns with the utmost practicable expedition, and at length desired to have them in the state in which they might be. They were furnished accordingly, the only omission being that the Bengal commercial statement had not been completed. It can be soon furnished, if desired.

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5867. At what period, for the first time, were superannuations allowed to the civil servants in India of the East-India Company?—The Bengal annuity-fund was instituted in 1824.

5868. Had there been any difficulty before that period in procuring the services of efficient persons?—There had been before that period, and for many years, annuity-funds in existence in other parts of India, which were maintained in a great measure by contributions from the Company; upon these funds the civil servants retired.

5869. Can you state what the additional charge has been according to the present system?—I have already stated that, in answer 5764.

5870. In answer to the questions 5715 and 5716, you state that the territorial branch has derived benefit from the commercial branch, to the amount of £7,187,170; but in answer to questions beginning at 5707, and ending at question 5712, you have stated “that the total applied to the liquidation of the registered debt and the bond-debt amounts only to £5,257,420, appropriated under the Act of Parliament of 1813;” can you state what has become of the difference between those two sums?—The former of these sums has no reference to the latter. There is however an amount of surplus profits of trade beyond what has been appropriated under the Act of the 53 Geo. III., c. 155; but more than that amount has been advanced in account-current from the commerce to the territory, and remains now due by the territory.

5871. That sum, therefore, must be deducted from the balance which would be due from the territory to the commerce?—It can only be appropriated by an act of the Court, subject to the control of the Board, and until so appropriated it must remain as a commercial asset.

5872. In the mean while, has not the commerce any advantage which may be derived from the use of such a sum unappropriated?—It has not, except only the interest which may be adjudged due by the territory upon the balance advanced by the commerce.

5873. Then, according to that statement, the territory may be charged with interest upon a sum, which according to the ordinary course is appropriable to territorial purposes?—There is nothing in the parliamentary enactment which prescribes the time when surplus profits shall be appropriated. It is discretionary with the Court of Directors, subject to the Board of Commissioners; and the Court act under the highest legal advice in retaining a sum to meet contingent losses.

5874. In answer to question 4963, you stated that the average cost to the Company, in the year 1828-29, of congo tea, was twenty-nine taels within 140 decimals per pecul; but it appears that in the last evidence given by Mr. Bates, he states, that you had given the average price per pecul at

5 L

twenty-

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twenty-nine tales and a fraction. In saying within 140 decimals, did you mean below the twenty-nine tales; because if you meant below the twenty-nine tales, it would appear that Mr. Bates has misunderstood you; will you explain that?—I am very glad I have an opportunity of noticing Mr. Bates's last evidence. My only statement upon the price in China of the Company's contract congo tea was in answer to question 4963, in which it will be seen that I stated the price to be *within* 140 decimals of twenty-nine tales per pecul. Mr. Bates says, that I stated that the average cost of the Company's congo tea, in 1828-29, was twenty-nine tales *and* a fraction. That is totally different from what I said, from what I ever meant to say, or from what I think my words will admit of being construed to mean. This correction appears to me to be of importance, because Mr. Bates twice repeats his assertion, and reasons upon it as if it were fact. Mr. Bates seems also to think that in the twenty-eight tales and 860 decimals I have included charges not usually comprised in prime cost; in that respect also Mr. Bates is mistaken. I only include the commission in buying the tea, and the charge of shipping it, which I apprehend every merchant would include in his prime cost. Mr. Bates also still calculates 2s. 7d. per pound as the price paid to the Company for the tea. I must take the liberty of referring the Committee to the answer which I gave in reply to question 4363, and repeat, that the average price paid to the Company for their contract congo tea, in the sale to which Mr. Bates refers, was not 2s. 7d. as he states it, but 2s. 4d. 312 decimals; and I would refer to the official returns upon the table of this Committee to prove that Mr. Bates has no authority whatever for assuming the price of 2s. 7d. as that paid to the Company. Mr. Bates also speaks, in his estimate of the Company's contract tea, of the Company's congo tea, of the Company's winter tea, and of the Company's tea, as if they were all synonymous, from which a casual and uninformed reader might infer that the average price paid by the Company for the whole of their teas was twenty-nine tales and a fraction; whereas the average price paid by the Company for their congo teas, including the winter teas, was only twenty-five tales and a fraction.

5875. Have you any further account to deliver in?—The Committee were pleased to call for a statement of the whole of the commercial concerns of the Company. I have now, which I will deliver in, an account of the whole net return yielded by the East-India Company's commercial capital in each year from 1814-15 to 1828-29, by investment in merchandize or otherwise, with the amount of dividends in the same period to the Proprietors of East-India stock, and the surplus or deficiency of such return above or below the amount of the dividends; also showing the amount applied in the same years from the home-funds to the payment of interest on the bond-debt, and as appropriations under the fourth head of the 57th section of the 53d Geo. III, c. 155, to reduction of the principal of that debt, and of the India debt.

[*The witness delivered in the same, which is as follows :*]

Amount of Dividends in the same period to the Proprietors of East-India Stock, and
2 Bond Debt. and as Appropriations under the 4th head of the 57th sec. of the 53d

Dividends to the Proprietors of East-India Stock.	Surplus beyond the Dividends.	Amount applied from the Commercial Funds provisionally to payment of Interest on Bond Debt.	Amount applied from the Home Funds, under the Provisions of the 57th Clause of the 53d Geo. III cap. 155.	
			To Reduction of Principal of the Home Bond Debt.	To Reduction of Principal of India Debt.
£.	£.	£.	£.	£.
630,000	1,527,203	259,545	196,200	329,704
630,000	713,610	235,967	136,300	318,382
630,000	644,322	230,536	—	477
630,000	1,220,334	211,659	12	200
630,000	1,440,290	153,120	—	1,000,635
630,000	400,819	157,266	—	166,302
630,000	685,793	162,938	—	6,285
630,000	1,114,219	155,161	—	1,510,576
630,000	390,423	160,844	1,100	25,500
630,000	469,291	140,140	75	1,396,842
630,000	855,630	135,533	—	—
630,000	454,187	111,739	712	—
630,000	291,607	159,333	—	3,950
630,000	287,888	153,441	—	82,103
630,000	180,385	158,124	—	82,065
9,450,000	10,676,001	2,585,346	334,399	4,923,021

Total of these three heads of payment		£7,842,766
Excess of Surplus beyond Dividends.....		10,676,001
Commercial Surplus exceeds the amount of the foregoing payments.....		£ 2,833,235

AN ACCOUNT of the whole Net Return yielded by the East-India Company's Commercial Capital in each Year from 1814-15 to 1828-29, by Investment in Merchandize, or otherwise; with the Amount of Dividends in the same period to the Proprietors of East-India Stock, and the Surplus or Deficiency of such Return above or below the Amount of the Dividends; also showing the Amount applied in the same Years, from the Home Funds, to Payment of Interest on the Bond Debt, and as Appropriations under the 4th head of the 57th sec. of the 53d Geo. III. c. 155, to Reduction of the Principal of that Debt, and of the India Debt.

—	TOTAL Profit on Sales of Merchandize, India and China Trade, after replacing Cost and Charges of the Investment, and Covering Losses by Sea, &c. as particularized in the accompanying Statement.	Amount of Bonds paid into the Company's Treasury in England, instead of Cash, for Goods purchased at their Sales.	Net Proceeds realized in Cash.	OTHER PROFITS OF THE COMPANY.						Total Commercial Profits of the Company, or Net Return yielded by the Company's Commercial Capital.	Dividends to the Proprietors of East-India Stock.	Surplus beyond the Dividends.	Amount applied from the Commercial Funds provisionally to payment of Interest on Bond Debt.	Amount applied from the Home Funds, under the Provisions of the 57th Clause of the 53d Geo. III. cap. 155.	
				Interest on the Annuities.	Interest accrued on Balance of Advances between the Territorial and Commercial Branches of the Company's Affairs in each Year, at the Rate of the Bond Debt.	Interest received, charged or paid under other Heads, and Profit on Sale of Securities.	Surplus of Sums charged upon Private Trade Goods, the Management of which is committed to the Company, beyond the Amount of Com- mercial Charges general in England, not debited to the Company's own Trade.	Profit on the Company's own Ships.	Profit at the Colonies of the Cape and British North America, from Sales by Company's Agents there; also Gain or Loss from the Currency at the Cape in each Year.					To Reduction of Principal of the Home Bond Debt.	To Reduction of Principal of India Debt.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1814-15.....	1,906,466	13,300	1,893,166	32,604	21,145	—	196,295	—	Cape 13,993	2,157,203	630,000	1,527,203	239,545	196,200	329,704
1815-16.....	1,289,677	276,700	1,012,977	32,604	43,914	99,098	144,806	—	— 10,211	1,343,610	630,000	713,610	235,967	136,300	318,382
1816-17.....	1,055,640	5,800	1,049,840	36,226	41,816	44,295	111,901	—	* — loss 9,756	1,274,322	630,000	644,322	230,536	—	477
1817-18.....	1,653,024	—	1,653,024	36,226	55,146	{ More paid than received *74,567 }	180,577	—	* — do..... 72	1,850,334	630,000	1,220,334	211,659	12	200
1818-19.....	1,724,189	—	1,724,189	36,227	76,016	44,536	175,604	—	— 13,718	2,070,290	630,000	1,440,290	153,120	—	1,000,635
1819-20.....	899,195	34,750	864,445	36,227	97,459	2,932	20,991	—	— 8,765	1,030,819	630,000	400,819	157,266	—	166,302
1820-21.....	931,480	—	931,480	36,227	104,119	165,916	28,519	49,198	— 334	1,315,793	630,000	685,793	162,038	—	6,285
1821-22.....	1,200,397	—	1,200,397	36,226	105,642	274,852	110,312	21,044	* — loss 4,254	1,744,219	630,000	1,114,219	155,161	—	1,510,576
1822-23.....	643,777	—	643,777	36,227	94,256	78,884	124,983	28,742	— 13,554	1,020,423	630,000	390,423	160,844	1,100	25,500
1823-24.....	702,310	—	702,310	36,227	103,833	100,330	112,695	46,925	* — loss 3,029	1,099,291	630,000	469,291	140,140	75	1,396,842
1824-25.....	1,142,129	—	1,142,129	36,227	116,474	35,363	126,978	29,024	* — do..... 565	1,485,630	630,000	855,630	135,533	—	—
1825-26.....	864,238	141,050	723,188	36,227	121,037	60,467	72,337	41,386	{ — 10,988 } { N. A. 18,557 }	1,084,187	630,000	454,187	111,739	712	—
1826-27.....	536,530	—	536,530	36,227	180,731	71,173	51,155	26,921	{ Cape 6,045 } { N. A. 12,225 }	921,607	630,000	291,607	159,333	—	3,950
1827-28.....	378,075	—	378,075	36,227	196,604	208,738	30,275	56,336	{ *Cape, loss 2,163 } { N. A. 13,796 }	917,888	630,000	287,888	153,441	—	82,103
1828-29.....	277,005	—	277,005	36,227	177,886	260,411	10,414	32,647	{ Cape 825 } { N. A. 14,970 }	810,385	630,000	180,385	158,124	—	82,065
—	£ 15,204,132	471,600	14,732,532	536,156	1,536,078	1,372,428	1,497,842	332,223	118,742	20,126,001	9,450,000	10,676,001	2,585,346	334,399	4,923,021

* Red Ink in MS.

East-India House, }
17th June 1830. }

(Errors excepted.)

THOS. G. LLOYD, Accountant General.

Total of these three heads of }
payment }
Excess of Surplus beyond }
Dividends..... }
£7,842,766
10,676,001

Commercial Surplus exceeds the amount of the }
foregoing payments..... }
£ 2,833,235

STATEMENT REFERRED TO IN THE PRECEDING ACCOUNT.

INDIA TRADE.														CHINA TRADE.														Total on S. Merch India China after Charge and Losses &c.
—	Prime Cost calculated at the rates fixed by the Board of Commissioners for the Affairs of India, for the repayment of Territorial Advances, viz. 2/ the C ¹ R ^{ee} , 2/3 3/4 the M ¹ R ^{ee} , and 2/3 the B ¹ R ^{ee} .	CUSTOMS.	Freight and Demorage.	Charges of Merchandize calculated at 5 per Cent. on the Sale Amount of the Goods.	Total Cost and Charges.	SALE AMOUNT.	PROFIT.	LOSS.	Profit or Loss on Exports from England to India.		Charges in India not added to Invoices; also Profit or Loss from Interest and Exchange and Loss by bad Debts, &c.	Losses at Sea, including Jettisons, Salvages, &c. and other Losses.	Net Profit or Loss on India Trade, Outward and Homeward, deducting Losses at Sea.		Prime Cost calculated at 6s. 8d. the Tale.	CUSTOMS.	Freight and Demorage.	Charges of Merchandize calculated at 5 per Cent. on the Sale Amount of the Goods.	Supra-Cargoes' Commission.	Expenses of the China Embassy.	Total Cost and Charges.	SALE AMOUNT.	PROFIT.	Charges in China of the previous years not added to the Invoices at 6/8 the Tale.	Losses at Sea, including Jettisons, Salvages, &c. and other Losses.	Net Profit on the China Trade, deducting Losses at Sea.		
									Profit.	Loss.			Profit.	Loss.												Profit.	Loss.	
1814-15	£. 1,186,693	£. 53,680	£. 304,565	£. 110,170	£. 1,655,108	£. 2,203,398	£. 548,290	£. 1,296	£. 80,013	£. 53,266	£. 110,229	£. 463,512	£. —	£. 2,082,171	£. 5,528	£. 915,050	£. 241,139	£. 69,448	£. —	£. 3,313,336	£. 4,822,792	£. 1,509,456	£. —	£. 66,502	£. 1,442,954	£. 1,996		
1815-16	1,039,236	52,588	331,436	89,820	1,513,080	1,796,371	283,291	—	61,260	20,324	10,024	325,955	—	1,751,718	1,905	776,420	186,699	54,633	51,904	2,826,279	3,793,992	967,713	3,991	—	963,722	1,285		
1816-17	1,212,808	58,617	341,698	90,824	1,703,947	1,816,465	112,518	Do. 1,250	59,159	16,095	1,116	153,216	—	1,618,628	6,772	628,344	169,770	48,894	2,255	2,474,663	3,395,422	920,759	5,822	12,513	902,424	1,055		
1817-18	1,322,568	54,668	297,737	108,556	1,753,529	2,171,131	417,602	—	71,828	15,391	476	473,593	—	1,965,977	11,674	604,522	203,210	58,524	323,349	2,875,356	4,064,205	1,188,849	5,799	3,709	1,179,431	1,651		
1818-19	1,396,393	51,974	202,259	107,825	1,758,361	2,156,491	398,130	—	39,128	20,112	9,955	407,191	—	1,947,925	5,720	565,343	205,225	59,104	—	2,782,417	4,104,566	1,322,089	3,777	1,314	1,316,998	1,774		
1819-20	1,237,911	—	174,631	77,535	1,409,977	1,559,712	60,635	—	—	33,635	793	17,171	—	1,787,911	—	475,817	175,797	52,712	—	2,492,147	3,514,157	1,022,010	1,349	138,646	882,024	899		
1820-21	1,512,971	—	149,647	80,563	1,743,181	1,611,260	—	131,921	10,150	—	9,949	120,937	—	1,678,080	—	471,286	171,473	51,442	—	2,172,281	3,429,458	1,057,177	4,760	—	1,052,417	931		
1821-22	1,417,043	—	192,749	75,049	1,594,823	1,500,781	—	94,042	49,740	—	2,193	28,339	—	1,734,586	—	591,718	186,392	55,891	—	2,478,497	3,726,050	1,247,553	747	18,059	1,228,727	1,009		
1822-23	1,784,421	—	156,578	94,994	2,035,993	1,899,279	—	136,684	35,749	—	4,799	9,639	—	1,818,760	—	543,994	186,111	55,833	—	2,904,998	3,722,239	1,117,532	1,145	11,092	759,060	641		
1823-24	1,714,417	—	213,344	82,452	2,010,213	1,649,047	—	361,166	39,457	—	2,256	16,556	—	1,856,711	—	525,277	188,679	56,604	—	2,627,271	3,773,586	1,146,315	932	107,064	1,038,319	702		
1824-25	1,488,183	—	109,085	81,623	1,678,891	1,632,443	—	46,448	21,942	—	32,669	7,018	—	1,956,433	—	532,681	194,054	58,216	—	2,741,384	3,881,099	1,139,706	Excess of Charge in Invoice beyond Amount incurred	470	1,140,984	1,442		
1825-26	1,541,462	—	130,845	80,024	1,752,331	1,600,490	—	151,841	3,334	—	6,301	2,092	—	1,56,900	—	518,883	192,882	57,864	—	2,790,280	3,857,648	1,067,368	1,748	202	46,028	1,021,138	864	
1826-27	1,889,378	—	164,965	87,349	2,141,683	1,746,810	—	394,873	—	—	10,594	575	—	398,419	—	496,302	175,664	52,699	—	2,584,469	3,513,296	928,827	do. do.	919	934,949	556		
1827-28	1,981,741	—	133,199	92,435	2,207,375	1,848,721	—	358,654	—	—	18,835	31,670	—	410,019	—	594,595	162,591	48,777	—	2,463,418	3,251,801	788,383	289	—	788,094	373		
1828-29	2,188,447	—	117,441	96,312	2,402,200	1,926,243	—	475,957	—	—	4,861	5,350	—	486,168	—	508,827	164,536	49,361	—	2,526,875	3,299,748	763,873	439	261	763,173	477		
£	22,913,582	271,527	2,900,170	1,355,483	27,449,762	27,109,642	1,820,466	2,151,586	471,760	41,466	131,897	186,765	1,841,783	2,052,065	27,629,251	31,599	8,568,969	2,807,042	890,092	86,508	39,953,371	56,149,981	16,187,610	20,384	752,812	15,414,414	15,414	
Net Loss, India Trade								£ 331,120	Net Profit } £ 430,294		Net Loss £ 210,282																	
Net Profit on Saltpetre								£ 9,206																				

Memorandum.—Had the Company's Profit and Loss Accounts been made up at the mercantile rate of exchange, as ascertained from the rates at which bills have been drawn from London on Calcutta in each year, instead of the rates fixed by the Board of Commissioners for the Affairs of India, as regards the repayment of territorial advances, the above Account of their India Trade would have exhibited a profit of £2,313,825 instead of a loss of £210,282, making a difference of £2,524,107. The profit on their China Trade would also have been increased in the period by the sum of £1,556,902.

Making a total difference of £4,081,009

* Red Ink in MS.
+ The profit or loss upon the trade to China is computed at the rate of 6s. 8d. the tale, at which the homeward investment was made.

NG ACCOUNT.

CHINA TRADE.

	Charges of Merchandize calculated at 5 per Cent. on the Sale Amount of the Goods.	SupraCargoes' Commission.	Expenses of the China Embassy.	Total Cost and Charges.	SALE AMOUNT.	PROFIT.	Charges in China of the previous years not added to the Invoices at 6/8 the Tale.	Losses at Sea, including Jettisons, Salvages, &c. and other Losses.	Net Profit on the China Trade, deducting Losses at Sea.	Total Profit on Sale of Merchandise India: China T after rep Costs: Charges Investm and cov Losses a &c.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1814-15	241,139	69,448	—	3,313,336	4,822,792	1,509,456	—	66,502	1,442,954	1,906,6
1815-16	189,699	54,633	51,904	2,826,279	3,793,992	967,713	3,991	—	963,722	1,289,7
1816-17	169,770	48,894	2,255	2,474,663	3,395,422	920,759	5,822	12,513	902,424	1,055,2
1817-18	203,210	58,524	32,349	2,875,356	4,064,205	1,188,849	5,709	3,709	1,179,431	1,653,3
1818-19	205,225	59,104	—	2,782,417	4,104,506	1,322,089	3,777	1,314	1,316,998	1,724,9
1819-20	175,707	52,712	—	2,492,147	3,514,157	1,022,910	1,340	138,646	882,024	899,9
1820-21	171,473	51,442	—	2,372,281	3,429,458	1,057,177	4,760	—	1,052,417	931,0
1821-22	186,302	55,891	—	2,478,497	3,726,050	1,247,553	767	18,059	1,228,727	1,200,7
1822-23	186,111	55,833	—	2,604,698	3,722,230	1,117,532	1,145	11,092	759,060	643,7
1823-24	188,679	56,604	—	2,627,271	3,773,586	1,146,315	932	346,235 } 107,064	1,038,319	702,2
1824-25	194,054	58,216	—	2,741,384	3,881,090	1,139,706	Excess of Charge in Invoice beyond Amount incurred *1,748	470	1,140,984	1,142,3
1825-26	192,882	57,864	—	2,790,280	3,857,648	1,067,368	202	46,028	1,021,138	864,3
1826-27	175,664	52,699	—	2,584,469	3,513,296	928,827	do. do. *7,041	919	934,949	536,0
1827-28	162,591	48,777	—	2,463,418	3,251,801	788,383	289	—	788,094	378,5
1828-29	164,536	49,361	—	2,526,875	3,290,748	763,873	439	261	763,173	277,5
	2,807,042	830,002	86,508	39,953,371	56,140,981	16,187,610	20,384	752,812	15,414,414	15,204,2

each year, instead of the rates fixed by the Board of Commissioners for the Affairs
 £2,524,107
 1,556,902
 difference of £4,081,009

* Red Ink in MS.
 † The profit or loss upon the on trade to China is comprehended the rate of 6s. 8d. the tale, at which the of the homeward investment, is calc

5876. Can you state to the Committee the general result of that account? 17 June 1830.
 —That account, made out at the Board's rate of exchange, will show that upon the Indian trade for the whole period there has been a loss of £210,282; that upon the China trade, adding the profit upon the trade to Canada and the Cape, there has been a profit of £15,533,156, which, deducting what I have mentioned as the India loss, leaves a net profit upon both the India and China trades of £15,322,874. Of this profit, £471,600 was paid in in bonds, when they were at a discount, under the regulations applicable to the bond-debt, so that the cash-receipt was £14,851,274. The other receipts of the Company consist, first, of interest, which, including that upon the balance due from the territory to the commerce, is £3,444,662; secondly, of the net profit of managing private trade, which has amounted to £1,497,842; and thirdly, of the profit arising from the Company's own ships, which has been £332,223. The total of these three heads is £5,274,727, which, added to the trade profits, makes a final total of £20,126,001. The dividends upon India stock for the whole period are £9,450,000, which reduces the amount to £10,676,001. The interest paid upon the bond-debt has been £2,585,346. The sums applied under the Act of Parliament, in the redemption of the bond-debt, have been £334,399, and in the redemption of Indian debt, £4,923,021. Those three sums make a total of £7,842,766, which leaves £2,833,235, as the amount of unappropriated commercial profits. Those are the results shown in this account.

5877. In the course of these accounts you enter, as a receipt by the Company, the difference between the freight they would pay for a ship taken up for a voyage and their own freight?—The whole freight being stated as a mercantile charge, the difference between that and the actual cost of the ship is a profit.

5878. Will you explain under what regulations bonds are paid in?—It is a condition of the bond-debt that the bonds shall be received at par, in payment of goods purchased at the sales.

Lunæ, 21^o die Junii 1830.

The Petition of certain Christian Inhabitants of Calcutta, and the Provinces in the Presidency of Fort William, which was presented to the House on the 4th day of May last, and printed in the Appendix to the Votes (*vide* App. No. 686), and was on Thursday the 17th of June instant referred to this Committee, was read.

JOHN WILLIAM RICKETTS, Esq. called in, and examined.

5879. You are a native of Calcutta, and the agent of certain parties in the town of Calcutta, who have presented a petition in the course of the present session to the House of Commons?—I am.

5 L 2

5880. What

21 June 1830.

—
J. W. Ricketts,
Esq.

21 June 1830.

J. W. Ricketts,
Esq.

5880. What is the description of those persons?—They have been called by various names, such as Eurasians, Anglo-Indians, Indo-Britons, half-castes, &c.; but they have latterly selected the name of “East-Indians” for themselves.

5881. What class of persons are included in that description?—The descendants of European British subjects and European foreigners by native mothers, legitimate and illegitimate, as well as their offspring by inter-marriages.

5882. Do you intend to include under that term only the first degree of children of the intermixture of British and Indian blood, or their offspring also?—I include the whole of their offspring also.

5883. And the offspring of males of that description, whether by European or by Indian mothers?—Yes.

5884. What is your employment and situation at Calcutta?—I hold the situation of deputy registrar in the office of the Board of Customs in Calcutta.

5885. By what number of persons was that petition signed?—Upwards of 600 persons.

5886. Are you able to form any estimate of the number of persons of this description?—From the data afforded by a police report made in the year 1822, I should compute their numbers in the Bengal provinces at about 20,000, including men, women, and children.

5887. What portion of those is living in the town of Calcutta?—About two-thirds, I should think.

5888. Is it not the general practice of the King’s troops serving in India to have native wives?—It is.

5889. Do you know what is the number of King’s troops usually serving in the Bengal provinces?—I cannot tell.

5890. Do you include in this estimate only those of the description of East-Indians, and not what are called native Christians?—No, the latter are not included.

5891. Have you any means of forming an estimate of the number of the same description of persons as those who have signed this petition, who are resident in the other presidencies?—Perhaps there are about 10,000 more in the presidencies of Madras and Bombay.

5892. Of what caste or religion are the native mothers of most of those East-Indians, who are within the presidency of Bengal?—In the Bengal provinces the greater proportion of them are Mahomedans of respectable families, but in reduced circumstances; they are, in many instances, Moguls and Patans.

5893. Of what religion are those persons chiefly?—They follow the religion of their fathers, the majority of whom are Protestants.

5894. Are

5894. Are there many Roman Catholics among them?—There are a good number of them.

5895. Are there any Mahomedans amongst them?—There may be some solitary instances; but they have not come under my knowledge.

5896. You have never come in contact with any such persons yourself?—No, I have not.

5897. Are they all educated to speak the English language?—They generally are; perhaps with some few exceptions, where they have been neglected by their fathers.

5898. Do they follow the habits and dress of the European, or of the native population?—Those who have been educated are entirely European in their habits and feelings, dress and language, and every thing else.

5899. Do they habitually speak English among themselves?—Entirely so.

5900. Are there many instances of the intermarriage of the females of this description with officers of high rank in the service?—There are many such instances.

5901. Is there a large proportion of the officers in the Company's service married to ladies of this description?—There is.

5902. To what class do the children of these marriages belong?—To the class of their fathers.

5903. Do you know any instances of the marriage of an officer with a female of unmixed Indian race?—I am not aware of any.

5904. In that case, what class do you apprehend the offspring of such marriage would belong to?—The offspring of a marriage between an English officer and a native Indian, legally speaking, would belong to the class of the father.

5905. To what law are the East-Indians subject?—If residing within the limits of Calcutta, they are subject to the special jurisdiction of the Supreme Court. If residing in the provinces, they are subject to the Mofussil courts, whose proceedings are regulated by the Mahomedan code, modified by the Company's Regulations.

5906. Are you, therefore, to be understood that any one of that class of persons, being accused of an offence committed out of the limits of the town of Calcutta, must be tried by a judge, without the intervention of a jury?—Certainly.

5907. How would he be tried for an offence committed within the limits of Calcutta?—He would then be tried by the Supreme Court, in common with all other natives resident within those limits.

5908. To what civil law are you conceived generally to be amenable?—There is no code of civil law applicable to us in the Mofussil. The Mahomedan code is framed expressly for Mahomedans, and is not applicable to

21 June 1830.

*J. W. Ricketts,
Esq.*

our

21 June 1830.

J. W. Ricketts,
Esq.

our case as Christians ; it bears an oppressive character towards all who are considered infidels, which we are in the eye of the Mahomedan law.

5909. What number of this class do you apprehend to be resident beyond the limits of the town of Calcutta under the presidency of Bengal?—About one-third, I should think ; perhaps not quite so many.

5910. By what law would their marriages be regulated?—There is no definite law on the subject ; but, according to usage, they would be married by a chaplain belonging to the establishment, if Protestants.

5911. Is there any law which defines the succession to their property?—None whatever.

5912. Would they possess the right of bequeathing property?—There is no rule of civil law upon the subject ; we might possess the same right in that respect as Mahomedans.

5913. Do you know whether by the Mahomedan law, the right of bequeathing property exists?—I should think so.

5914. Is there any law which declares whether, in the event of your dying intestate, the eldest son shall succeed to your property, or all the children equally?—None whatever.

5915. Do you conceive that a free negro born in the West-Indies, and resorting to the presidency of Bengal, would be considered as a British subject in the courts of law?—I conceive so ; for if he be a British subject in a British colony in the West-Indies, he must necessarily be such wherever the British law prevails.

5916. Would he therefore be entitled to privileges which the class whom you represent would not possess?—Technically and legally speaking he would be so ; but it is another question, whether the judges of the Supreme Court would be disposed to class him with British subjects.

5917. Will you enumerate some of the principal disadvantages to which you conceive this class to be exposed?—The disadvantages are set forth in the petition, and they are numerous ; for instance, we are deprived in a body of the protection of the act of *Habeas Corpus* ; liable to be taken up on suspicion by any of the local authorities, and confined as state prisoners, and dealt with in all respects as natives, without the right of appeal to the Supreme Court. This is the case in the provinces.

5918. Are you liable to the summary jurisdiction of the provincial judges, whether Europeans or natives?—Yes.

5919. What punishments are you liable to, which may be inflicted at the discretion of the judge?—We are liable to be fined, imprisoned, and corporally punished at the discretion of the judge.

5920. Or to trial even for capital crime?—Certainly.

5921. And in none of those cases can you claim the intervention of a jury?—No, we cannot.

5922. What

5922. What situations of a civil nature are you considered eligible for?—We are excluded from the regular service of the Company, civil and military; and none but the subordinate situations in the public offices of government are open to us.

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5923. What subordinate situations?—The situation of clerks.

5924. What is the highest situation you have ever known to be held by one of your class, in point of salary?—The highest salary has been 300, 400, and 500 rupees a month; and sometimes a personal allowance of 100 rupees a month has been added to the salary in such cases.

5925. What is the highest office, in point of rank, you have known to be filled by an East-Indian?—The situation of registrars in the public offices in different departments.

5926. Are they admitted into the military service of the Company?—They are excluded from the military service.

5927. Do you mean from holding commissions in the army?—From holding commissions in the army.

5928. Do they serve as private soldiers?—They do not.

5929. Are they disqualified from so serving?—Yes, by the prohibition of the Court of Directors; and every appointment of cadetship that is made in the military service, runs thus, “provided he be not the son of a native Indian.” This rule has been relaxed within the last one or two years, and is now confined to the immediate descendant of a native parent on either side. The restriction is still in force with regard to that portion in the first degree of descent.

5930. Are they considered as eligible to hold the offices usually given to the natives of India?—They are not; the offices alluded to are confined entirely to the natives, either by usage or by the rules of the service.

5931. What are those offices?—Moonsiffs, pundits, cazees, sheristedars, and such like.

5932. Are there any other employments in the police, or judicial, or revenue departments, which natives are admitted to, from which the East-Indians are considered excluded?—The East-Indians are generally employed as clerks indifferent departments, and in no other capacity.

5933. Were an East-Indian educated as a Mahomedan, would he be considered as eligible to those offices?—Certainly he would; were he to abjure the Christian faith, and to embrace the Mahomedan religion, he would at once be rendered eligible.

5934. Has that exclusion always subsisted with regard to military appointments?—The Company’s service, both civil and military, was open to the whole class of East-Indians prior to the year 1791.

5935. Were

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5935. Were there many officers at that time in the service of this description?—There were.

5936. Are there any of those now remaining in the service?—There are some.

5937. Was the Bombay army at any time commanded by a general officer of this description?—It was. General Jones was an East-Indian, who commanded the Bombay army during the campaigns of 1803, 1804, and 1805. Colonel Stevenson, the present quarter-master-general of the army, is also an East-Indian; he has held the situation for many years past.

5938. Have you ever heard of any disadvantage which is supposed to have arisen from the admission of these persons into the army?—Never; on the contrary, they have generally been considered gallant officers in the field, and they are capable of military exploits as much as Europeans. The late Major Nairn, for instance, an East-Indian, was so gallant as repeatedly to encounter a tiger single-handed on horseback.

5939. Are there any other East-Indian officers of distinction that you are aware of, who are now serving?—In the King's army there is Major Deare; and there are Captain Rutledge, Lieutenant Mullins, and a few others in the Company's regular service; besides Colonel Skinner, who is in the irregular service.

5940. What number of men has he commanded?—I suppose he has commanded 8,000 or 10,000 men.

5941. Are there not other officers in the irregular service?—I am not sure; but there is Major Hearsay in the Bengal cavalry.

5942. Would any of those officers be liable to the summary jurisdiction which you have described, when resident beyond the limits of the town of Calcutta?—They are exempt as being employed in the Company's service, but I question whether the Supreme Court would recognise them as British subjects; so that they would be subject neither to the Mofussil courts nor to the Supreme Court.

5943. Supposing any of those officers who had married East-Indian wives resident in the limits of the town of Calcutta, would their wives be amenable to the Supreme Court, or to the native court?—To the Supreme Court while residing within the limits of Calcutta, but to the native courts while residing in the provinces.

5944. They would therefore be subject to fine, imprisonment, or corporal punishment, at the discretion of the judge?—Such is the law; but the force of public opinion, and their own good conduct, have hitherto screened them from such severities.

5945. But still it would be in the power of the judge to subject them to it?—Certainly it would.

5946. Do

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5946. Do you know any persons of that description who have been admitted into the medical service of the Company?—I knew Dr. Lumsdaine, a very eminent man in his profession, who was superintending surgeon at Bencoolen for many years, and who has since retired to this country; but that was prior to the prohibition. There is another instance in the case of Dr. Breton, now in Calcutta, who is equally eminent in his profession.

5947. Are there any East-Indians not in the service of the Company carrying on medical practice?—There are; there is Dr. Lycke, who practised in Calcutta for many years, and retired with a large fortune to this country. I might also mention the names of Dr. Frith, Dr. Gordon, Dr. Clarke, Dr. Imlach, Dr. Dick, Dr. Freer, and Dr. Casey. Some of these are dead, some still practising in Calcutta, and some in this country.

5948. Was their practice much among Europeans?—Yes, it was; Dr. Lycke had very extensive practice, and he has retired with a large fortune to this country.

5949. Do you apprehend that he was under any disadvantage as to his practice in consequence of his birth?—I suppose he laboured under a disadvantage so far as the civil service was concerned, since they would rather employ men in the regular service.

5950. What professions do they usually follow, those who are not employed in the service of the government?—They are indigo planters, schoolmasters, architects, printers, carvers and gilders, and undertakers: they follow different trades.

5951. Are many of them engaged in commercial pursuits?—There are some.

5952. Are any of them men of much consideration and eminence in the mercantile line?—Yes, there are some. Mr. Bruce is the head partner of a respectable firm in Calcutta.

5953. Are there any other considerable East-Indian firms?—There is the firm of Lackersteen, Vignon, Mendez, Baretto and Brightman; some of these have failed; and Mr. Kyd is the master-builder of the Company in Calcutta.

5954. Are any of them employed in lower situations of life?—In a very limited degree; indeed those situations are confined to the natives.

5955. What then is the usual destination of the sons of private soldiers?—There are many of them employed as drummers and fifiers in the army; and they are apprenticed out to tradesmen and others.

5956. Does that constitute the largest proportion?—I should think so.

5957. At whose expense are they apprenticed to those trades?—At the expense of the Lower Orphan School.

5958. Is the Orphan School founded for the reception of those children exclusively?—It is.

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5959. Can you state the number educated in that school?—There are about 800 or 900 children in the two schools together; that is, the Upper and Lower Military Orphan Schools.

5960. What is the number in each?—I should think there must be about from 150 to 200, of both sexes, in the upper school, and about 600 or 700 in the lower school.

5961. Of what description are the children in the two schools?—In the upper school they are the children of military officers, and in the lower school they are the children of privates.

5962. What becomes of those who are not admitted into that school?—There are other charitable institutions which educate the poorer classes of the community; there is the Benevolent Institution, the Free School, and some others; besides which there are private schools.

5963. Are there a sufficient number of charitable institutions to supply education to the children of this class?—A large number of the poorer class of children may perhaps remain uneducated, unless they are taken up by these charitable institutions.

5964. Are there, in fact, a considerable number of them who remain uneducated?—It used to be the case formerly; but it is not so much the case now. There is the European Female Asylum also, which educates a number of female children of privates by European mothers.

5965. Can you state the whole number of children educated by charitable institutions of this class in Calcutta?—The Free School, I suppose, contains about 500, and the Benevolent Institution about 300 or 400; the Parental Academic Institution, which is not a charitable institution, educates about 130 or 140; the Calcutta Grammar School educates about 50 or 60; and there are private schools besides.

5966. Are those institutions entirely confined to East-Indians?—Chiefly so, but not entirely; there is no restriction.

5967. What other class of persons do they contain, European or Indian?—They also admit the children of European parents on both sides.

5968. Are there any children of pure native blood at those schools?—None, except a few at some of the private schools.

5969. Do you know any instances of persons of this description carrying on the profession of attorneys or solicitors?—There are some who have been admitted as attorneys in the Supreme Court.

5970. What is the usual salary of an East-Indian who is employed as a writer or clerk in one of the public offices?—The majority of them are employed at low salaries; that is, from 50 to 100 rupees a month.

5971. What would the salary of an European be, if employed in the same way?—In that respect they are on an equal footing with Europeans; they earn as much as Europeans do.

5972. Are

5972. Are there many instances of East-Indians who have been sent over to this country for education?—There are. 21 June 1830.

5973. Have they received education equal to that with the Europeans in the Company's service?—Certainly they have. *J. W. Ricketts, Esq.*

5974. Do you apprehend that they would require the same salary for the execution of the duties of offices of trust and confidence as is necessary to be paid to Europeans?—I think that an East-Indian might perform the same duties (say the duties of a collector or a judge) for one-third of the salary that an European would, with comfort to himself and advantage to the public service.

5975. State your reasons for that opinion?—The reason is simply this, that the East-Indian being a native, all his views and prospects are confined to the spot; and he has no idea of amassing a large fortune to return to a distant land, where he is subject to various expenses, from which he is naturally exempt in India.

5976. Do you conceive that if the natives saw that they were equally eligible to such appointment, they would hold them in the same respect that they do Europeans?—Certainly they would.

5977. Do you find that those East-Indians who have made considerable fortunes in the mercantile life, or those who have been admitted into the military service, are as much respected as Europeans would be, placed in the same situation?—Quite so; and I would instance the case of Colonel Stevenson and Colonel Skinner, in the service, and of merchants, indigo planters, and others, out of the service. There is no distinction made between East-Indians and Europeans, on the part of the natives; the distinction emanates entirely from another quarter.

5978. From what quarter?—It emanates from the authorities in this country; they first originate the distinction, and then employ it as an argument for keeping us where we are.

5979. Has that distinction been maintained by the authorities in India, or otherwise?—It has settled down into a fixed habit from long usage, in consequence of our exclusion from the service; and hence a feeling of illiberal prejudice has taken possession of the minds of some Europeans upon this subject.

5980. Do you conceive that they are usually admitted into society upon an equal footing with Europeans?—In our various circles we are.

5981. Do you find that these prejudices have been increased or diminished during late years?—They have considerably diminished.

5982. Do you know whether the same policy which has been pursued in the British settlements towards this class of persons, has been adopted in the settlements of any other power whatever?—I must say that a more liberal policy is adopted by the Dutch and French, Spaniards and Portuguese, in

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all their colonies ; and no inconvenience has resulted from it. Sir Alexander Johnston told me that two-thirds of the council at Ceylon were composed of gentlemen born on the island, and he found them to be the most efficient instruments in the public service, and that it was from them that he derived much information and assistance in every way. It was precisely this class of persons too who enabled him to carry the measure of slave emancipation into effect ; and the jury system was also brought into operation through their instrumentality.

5983. When you say gentlemen born in the island, do you mean of European descent, or of mixed descent?—Of mixed descent.

5984. Are East Indians capable of holding land in India?—They are.

5985. Do they in fact, in many instances, hold land?—There are some who are landholders, and to a pretty considerable extent.

5986. To what extent?—I cannot say to what extent ; but there are some that hold lands, and derive a profitable livelihood from them.

5987. Do they reside upon them?—They do.

5988. Do they cultivate their own lands, or do they farm them out to other persons?—In some cases they cultivate their own lands ; in others they farm them out.

5989. Are there any of them in the condition of labourers?—None.

5990. Neither in the town nor the country?—Not in the condition of manual labourers.

5991. Do you apprehend that they manage their property with profit to themselves?—Yes ; they do.

5992. Do you consider that they possess an advantage over the native proprietors or others?—They possess equal advantages with them ; and if there is any difference, it is on their side, arising from superior activity.

5993. Do you know any instance, in which their superior education and superior activity have been productive of benefit, in which they have improved their estates to a greater extent than the native proprietors have done?—I cannot just now call to recollection any particular instance.

5994. Were you educated in Europe or India?—I was educated entirely in Calcutta, in the Military Upper Orphan School.

5995. What was the course of your studies?—I was taught reading, writing, arithmetic, geography, the use of the globes, English grammar, and so forth.

5996. Any Latin or Greek?—None.

5997. In describing the class of persons whom you denominate Eurasians or Indo Britons, do you include those descended from native mothers in the second degree, that is to say, the children of East-Indian parents on both sides?—I do.

5998. Do

5998. Do you not know that they are now, by the regulations of the Company's service, admissible into all stations civil or military?—Now they are, within a very short time; nor was I exactly aware of the fact till I arrived in England.

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5999. Would then a child of yours, by a wife of the same class, be admissible to the Company's service?—I should think so, from what I have heard at the India House.

6000. In what situation would that person be considered in the eye of the law?—He would be subject to all the legal disabilities to which his father is subject.

6001. You have said that in general the mothers of the class of persons whom you have described are Mahomedans of respectable families, but reduced fortunes; is not that observation limited exclusively to the mothers of the children of officers and gentlemen in the Company's service, and not applying to the children of all Europeans of the lower order of life?—Exactly so.

6002. As to the general disadvantages you describe under which that class of persons labours, do not you think that a great proportion, if not the whole of them, is ascribable to the illegitimacy of their birth?—I do not think so, because there are some instances of gentlemen now in the civil and military service who are the illegitimate children of European parents.

6003. Are you aware that the legal disabilities, with regard to inheritance, would apply by the law of England equally to those illegitimate Europeans?—The legal disabilities of course would, but not the political disabilities.

6004. Is it not consistent with your knowledge that none of the class to which you belong have ever been recruited in the Company's army as private soldiers?—I am not aware of their ever having been so recruited.

6005. If they were, would they not be entitled of course to all the privileges of a native soldier so recruited?—They might certainly reduce themselves to the level of natives at any time, by professing the Mahomedan religion; there is no bar to their descending so low.

6006. What reason have you for supposing that their profession of the Mahomedan religion is necessary for the admission into the Company's service of any class?—There are no Christians among the native troops; they are composed entirely of Hindoos and Mahomedans. I have already stated that some of the East-Indians are drummers and fifers.

6007. If there were private soldiers, would they not be entitled to all the privileges of native soldiers, and rise in rank as the native soldiers do?—It is a case not within the pale of probability; it has never happened; they have never been employed in that capacity.

6008. You have stated that in your opinion the East-Indians residing in the Mofussil are subject to the Mahomedan criminal law; can you state any instance

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instance of any East-Indian having ever been tried for any crime according to the criminal law of Mahomed?—I am not aware of any instance that has come under my immediate knowledge; but if no instance has happened, it is owing to their own good conduct; they are still liable to that law undoubtedly.

6009. Have you ever known an instance of an European committed for offences in the Mofussil by an English judge?—I have heard of an European foreigner having been committed.

6010. Are not all East-Indians residing in Calcutta tried by the Supreme Court?—They are, in common with all other natives, as natives residing within the jurisdiction, not as “British subjects,” in the legal acceptance of the term, as used in Acts of Parliament.

6011. Is there any distinction between the trial of a native subject and a British subject in the Supreme Court?—Certainly not; we are treated as natives in all respects. If residing in Calcutta, we are subject to the jurisdiction of the Supreme Court as natives; if residing in the provinces, we are subject to the Mofussil courts as natives.

6012. Are you not subject to the same law and to the same form of trial with British-born subjects residing in Calcutta?—We are, in common with all other natives.

6013. Then there is no distinction between you and British-born subjects in that respect?—There is not, nor between us and the natives.

6014. Are you aware that a British subject residing in the Mofussil is amenable to the Company's courts in all civil cases with a native?—They are so to a certain extent, by reason of a bond into which they are required to enter.

6015. You are aware that it is by a provision of an Act of Parliament?—There is an Act of Parliament on the subject.

6016. Besides that, are not British subjects also in criminal matters not amounting to felony amenable to the Company's native courts?—Not to the native courts, but to the authority of the magistrate as a justice of the peace; and a report is to be made to the Supreme Government in every such case.

6017. Are you not aware that British subjects are tried for criminal offences by courts-martial in the upper provinces?—Yes, they are; but with regard to the amenability of British subjects to the Mofussil courts, I would state, that there are certain regulations which have never been rescinded, and which must therefore be still in force as applicable to British subjects. Regulation II, 1796, sect. 2, says, “European British subjects, for all acts of a criminal nature, are amenable only to the Supreme Court of judicature at Calcutta?” and Regulation III, 1793, sect. 7, says, “all natives and other persons not British subjects are amenable to the jurisdiction of the zillah and city courts.”

These

These regulations have never been rescinded, and therefore they must be still in force.

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6018. Are you aware that a British subject residing in the jurisdiction of the Supreme Court is liable to the jurisdiction of the Company's magistrates for any breach of the peace, or any assault or trespass not amounting to felony, to punishment not exceeding 500 rupees, or three months' imprisonment?—Yes; but that is to the authority of the magistrate as a justice of the peace, and he is to make a report of the circumstance to the Supreme Government; so that there is a broad line of distinction between British subjects and East-Indians, even in that respect.

6019. Of the East-Indians residing in the upper provinces, are not a very large proportion in the service of the Company's government as clerks and assistants, and so on?—I cannot tell what proportion, but they are employed as clerks in the collectors' and magistrates' offices.

6020. Then are those all necessarily relieved from the disabilities and disadvantages which you have described, as servants of the East-India Company; do not they become British subjects?—No, they do not; it is only the gentlemen in the Company's regular service, civil and military, that are thus exempt. The mere circumstance of an East-Indian being employed as a clerk in a public office does not exempt him from the jurisdiction of the Mofussil courts.

6021. Did you ever know an instance of a clerk in any of those offices tried by the Mussulman law, or considered as a Mussulman or a Hindoo?—Legally speaking they are so considered. If they have not been so tried, they owe it to the correctness of their own conduct, and the peaceable habits of life which they lead.

6022. Have you known any of them tried at all?—I have known of some of them being tried in civil cases.

6023. In what court?—In the native court; and in the case I particularly recollect, the party appealed to the Supreme Court, and his appeal was not admitted.

6024. With regard to the right of bequeathing property, have you ever known an instance of the will of an East-Indian challenged in the Supreme Court, on the ground of his being an East-Indian?—I am not aware of it; no man would challenge the will, even of a native, in the Supreme Court.

6025. Then what is the grievance which you state with regard to the bequest of property?—The grievance is stated in the petition; which is, that "those of the petitioners who live in Calcutta, within the limited jurisdiction of the Supreme Court, are guided in their civil relations by the laws of England; but the moment they pass beyond that jurisdiction, to reside, either temporarily or permanently, in the interior, they are thereby placed beyond the pale of all civil law, whether British, Hindoo, or Mahomedan." This is the main grievance, out of which every other arises.

6026. What

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6026. What is the particular grievance with respect to the bequest of property, which you represent?—That there is no law on the subject.

6027. Do you know of any instance in your recollection of a person of your description having bequeathed his property?—I do.

6028. Was that challenged?—I do not know that it was.

6029. Could it have been challenged?—I suppose a man can make a will, certainly. Our complaint is, that we are destitute of all civil law in these matters.

6030. Is it not consistent with your knowledge that East-Indians are daily married by the established clergymen of Calcutta?—I grant that, and still without any rule of civil law on the subject.

6031. Did you ever know an instance of such a marriage being challenged?—I suppose no one would go out of his way to do so.

6032. Did you ever know an instance of the legitimacy of the children born from such a marriage being challenged?—No; and still it leaves the case as it was, that there is no law on the subject.

6033. Did you ever hear of an East-Indian, the son of a colonel in the army, being tried, convicted, and banished to Prince of Wales' Island, by one of the provincial courts?—I have heard of such a thing having happened.

6034. Can you state the name of the person?—I forget the name, but I remember having heard of such a thing many years ago.

6035. You have stated that there are East-Indians in the service of the Company as registrars and clerks in offices, and that the highest salary they receive is 400 or 500 rupees a month; do you know a Mr. Boileau, a person of your class?—I do.

6036. What office does he hold?—He is a registrar in the Persian department.

6037. Do you know the amount of his salary?—I understand it to be 400 rupees a month.

6038. You say that East-Indians are excluded from all judicial situations in the native courts, such as moonsiffs, pundits, cazees, and so on; are you not aware that the exercise of those functions requires a knowledge of the Mahomedan and Hindoo law?—I am aware of that.

6039. Is not then the reason of their exclusion their incapacity to perform those functions?—I do not know that; because they are equally capable of studying the Hindoo and Mahomedan law as the natives themselves, if those situations were open to them.

6040. How then are they excluded?—Either by usage, or by the rules of the service. The first clause of section 8, Regulation XXIII. of 1814, says, "Moonsiffs to be either of the Hindoo or Mahomedan persuasion;" and clause 3 of section 3, Regulation XXVII. of 1814, says, "Vakeels or pleaders to be of the Hindoo or Mahomedan persuasion."

6041. Are

6041. Are not Europeans also excluded from those offices?—I suppose they are.

6042. Then there is no distinction between your class and Europeans in that particular?—There is no room for a distinction.

6043. There is no difference then between you and the Europeans with respect to exclusion, but you are subject to all the exclusions to which they are subject, except that of possessing land?—Just so; in respect to exclusions we are identified with Europeans.

6044. And you are subject to all the exclusions which the natives are subject to?—We are.

6045. Are there not many offices to which you are admissible, to which natives could not be admissible?—I am not aware of that; for natives officiate as clerks in the public offices, in common with East-Indians.

6046. You are aware that if your education qualified you for it, you might be a clergyman of the church of England; could a native be so?—If he profess the Christian religion.

6047. You have stated that, according to your conception of the law, persons of your class are liable to punishment at the arbitrary discretion of the judge, without the intervention of a jury; can you state one instance of such a punishment being imposed?—I repeat again, that we owe it to the correctness of our own conduct, if we have not been brought under the lash of the law.

6048. Then you admit that, practically, it is not a grievance?—We owe it to ourselves that it is not so, from a feeling of self-respect that we entertain.

6049. Are you not aware that the original exclusion of persons of your description from the Company's service was an exclusion founded upon the belief of your appearance and your colour being likely to affect you in the estimation of the natives of India?—I am not aware of that; we are held in equal respect by the natives of India with Europeans. I would instance the case of indigo-planters and merchants, who are scattered in different parts of the country; the princes and the nabobs visit them as they do Europeans, and treat them with equal respect. Rammohun Roy, a learned and respectable native in Calcutta, associates with us as he does with Europeans; and so would any other respectable native.

6050. Is not then the prejudice existing against you, a prejudice rather founded upon the inadequacy of education of the great majority of the class, than upon any other ground?—I rather think not; for there are many persons who in that respect labour under the same disadvantage, and are still admitted into the service merely because they are Europeans. It is not on the ground of disqualification that we are excluded, for on that ground many might have been excluded who are now in the service.

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6051. Are not the Orphan Schools of Calcutta established by the Company exclusively for the education of persons of your class?—The Orphan Society has been established by the army, not by the Company.

6052. Are the children of East-Indians on both sides admitted at the Orphan School, or only children of native mothers?—Only the children of native mothers. The legitimate children are sent to that branch of the institution which is in England.

6053. Would it not excite dissatisfaction among the natives of high rank, if the children of East-Indians on both sides were admitted to offices from which they were excluded?—Certainly not.

6054. Are not the East-Indians generally far better acquainted with the vernacular languages of India than Europeans?—They are.

6055. You have stated that East-Indians would fill the offices in the judicial and revenue department for one-third of the expense that European functionaries cost; do you think there is a sufficient number of East-Indians, who have received a good education, to fill those offices?—I think there are; and the work of education is going on very rapidly amongst us.

6056. Then you think that two-thirds of the expense incurred by those establishments might be saved?—I think so, if a different system were adopted.

6057. Till the year 1827, were not the East-Indians excluded from sitting upon grand or petty juries?—They were.

6058. Since they have been admissible by law to serve on juries, have they in fact been generally summoned?—They have been summoned in common with Europeans, and they have served.

6059. Has any inconvenience whatever arisen from that?—None whatever.

Jovis, 24^o die Junii 1830.

JOHN WILLIAM RICKETTS, Esq. again called in, and examined.

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*J. W. Ricketts,
Esq.*

6060. You have stated that you consider the number of the class termed East-Indians in the presidency of Bengal to be about 20,000, including men, women, and children; of this 20,000, what portion do you consider to be so educated as to be fit for public employments?—I should think there are about 500 who are qualified to hold situations of trust and importance, and about 1,500 who may be considered as qualified to hold subordinate situations from their being able to read and write, and understand the English language. In this computation is, of course, not included the rising youth now under a system of improved education at the different schools.

6061. Of

6061. Of that number, what proportion are actually employed?—About 1,000, or more perhaps.

24 June 1830.

6062. Are not some of them engaged in trade, and possessing property?—They are.

*J. W. Ricketts,
Esq.*

6063. One of the principal grievances stated in your petition is, that the East-Indians who reside in the Mofussil are amenable to the Mahomedan code of law; is not that law different from what it was under the Mussulman government?—It has been modified by the Company's regulations from time to time.

6064. Is it not the fact that at present there is a very large proportion of British law embodied in the Mahomedan law?—It has been incorporated with it.

6065. Is not the principal difference, in fact, in the spirit of the law that the institution of juries is not established in criminal proceedings?—Yes, that is the principal difference; and the grievance complained of also derives peculiar force from our moral and religious feelings, because we object, as Christians, to the principle of having any thing to do with the Mahomedan code under a Christian government.

6066. To what code of law is a native Christian convert subject?—To the same.

6067. That is, to the law to which he was subject before he became a convert?—Yes.

6068. You named a number of officers of the class of East-Indians who are employed in the Company's army; how came they to be employed, as the Company have a rule that they shall not be admitted into the army?—I merely state the fact; I do not pretend to account for it; some of them were admitted prior to the prohibition.

6069. Do you know whether those whom you mentioned were of the first degree or the second degree of native-born?—I think they were of the first degree.

6070. Would they not then come within the prohibition?—That is a question for others to consider.

6071. You stated that the greater number of the native mothers of the East-Indians in the province of Bengal are Mahomedans?—The larger proportion of them.

6072. Are there not a considerable proportion also who are of very low Hindoo castes?—There are some Hindoos, but the Mahomedans preponderate in point of numbers.

6073. Is it not the fact, that the feeling of the natives towards the class of East-Indians is in a great measure affected by the low caste of their mothers?—I do not think so; they identify us with our fathers, and never go out of their way to inquire into the fact of who the mothers were.

24 June 1830.

—
J. W. Ricketts,
Esq.

6074. Being considered as natives in the eye of the law, are the East-Indians liable to any restrictions upon the holding of land?—No, they are not.

6075. And they are not liable to what is called deportation?—No.

6076. Therefore in those respects they enjoy privileges which are denied to Europeans?—Yes, these are natural rights which we possess from our birth; but we think it is not expecting too much if we wish to be placed, in other important respects, upon the footing of our fathers.

6077. If you had the privileges of your fathers in those respects, and at the same time were permitted to hold land, and were exempted from liability to deportation, would you not in those respects be upon a better footing than any other class in India, the Europeans being forbidden to hold lands, and the natives being excluded from the appointments given to Europeans?—I grant that; but as things are, the disadvantages are much greater on our side. What you refer to might place us upon a superior footing in those two respects; that is, with regard to holding lands and deportation.

6078. In fact, you would enjoy the privileges of both classes, Europeans and natives?—As things are constituted we should do so to a certain extent; but it would be very easy to abolish altogether the penalty of deportation, and to allow Europeans to hold lands in their own names.

6079. Would you consider the condition of your class to be generally improved by being placed exactly upon a footing with British-born subjects not in the King's or the Company's service; that is, being placed in the exercise of all the privileges which the latter enjoy, and deprived of all advantages peculiar to your own class?—Upon the whole it would be an improvement of our class; it would tend to the general improvement of society. These odious distinctions strike at the root of all civil and social improvement in India.

6080. Are not British-born subjects in the interior of India subject only to the courts of British law, except in civil actions with the natives, and in cases of offence not amounting to felony?—They are; and even in those cases I should still say they are subject to British law, because it is Parliament who empowers magistrates to act as justices of the peace, and they are not amenable to the Mahomedan courts.

6081. Does not the privilege of holding lands enjoyed by East-Indians constitute a difference, which makes it necessary that there should be a system of law more easily and universally applicable in the Mofussil than that of the British courts?—Europeans are also permitted, under a license, to reside in the interior; and they carry on traffic to a great extent, and have extensive dealings with the natives. Out of all this, there must arise many cases to render them amenable to some law. To a certain extent they are nominally prohibited from holding lands, since lands are, in point of fact, held by some of them; which proves that a bad law will be sought to be evaded.

6082. But

6082. But their holding lands is not recognized by the law?—It is not.

6083. Any proceedings, therefore, which arose out of their holding lands would not, in fact, be cognizable by the law?—Not in their own persons.

6084. Do you conceive the law which prevents Europeans from holding lands in India, to be a bad law?—I certainly do; I think it to be injurious to the commercial and agricultural interests of India.

6085. Supposing public employments were open to the East-Indians of your class, do not you suppose that their qualifications for office would considerably increase?—Certainly they would; and if a door of admission were opened to them, they would qualify their children for the situations thus placed within their reach.

6086. Are you not aware that some of the modifications which have been mentioned in your previous examination make the Mahomedan law more severe in its application to your class?—In some cases.

6087. Can you mention any instance of that?—The Mahomedan code is barbarous and imperfect in itself, and quite incongruous as applicable to Christians. There are also additional laws framed, and additional penalties prescribed by the English government, which were not in existence under the Mahomedan government.

6088. Do you know that British-born subjects are not amenable to the Mahomedan law in any case?—They are not; except in matters of debt to a limited amount, where they enter into a bond to abide by the adjudication of the local courts.

6089. But persons of your class are subject to the Mahomedan law?—Yes, they are.

6090. Persons of your class are also subject to the laws administered by the King's Courts in India, if you are within the jurisdiction of them?—Yes.

21 June 1830

*J. W. Ricketts,
Esq.*

APPENDIX

TO THE

F I R S T R E P O R T.

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APPENDIX I.



TEA.

(I.) No. 1.—AN ACCOUNT of the several SALES of the EAST-INDIA COMPANY, from the the Average Price at which each Kind was put up,

1823-24.	JUNE SALE, 1823.			SEPTEMBER SALE, 1823.		
	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.
COMPANY'S.	<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>
Bohea	453,345	1 6	2 5	497,942	1 6	2 5
Congo	3,223	no price	2 7 ³ / ₁₀	2,894	no price	2 7 ¹ / ₁₀
Ditto	1,625,056	2 2	2 6 ⁵ / ₁₀	964,162	2 2	2 6 ⁹ / ₁₀
Ditto	3,176,232	2 4	2 7 ⁸ / ₁₀	2,932,400	2 4	2 9
Campo	—	—	—	—	—	—
Ditto	—	—	—	117,919	2 9	3 7
Souchong	—	—	—	—	—	—
Ditto	—	—	—	81,246	3 0	4 2 ³ / ₁₀
Pekoe	—	—	—	—	—	—
Twankay	1,725	no price	3 5 ¹ / ₁₀	441	no price	3 4 ⁴ / ₁₀
Ditto	1,016,706	2 5	3 5 ² / ₁₀	1,006,392	2 5	3 5
Hyson Skin	—	—	—	65	no price	3 5 ⁵ / ₁₀
Ditto	49,612	2 6	3 5 ³ / ₁₀	51,582	2 6	3 4 ⁸ / ₁₀
Hyson	78,890	no price	3 9 ⁵ / ₁₀	52,332	no price	3 9
Ditto	100,176	4 0	4 9 ⁸ / ₁₀	62,526	4 0	4 8 ⁴ / ₁₀
Sweepings	—	—	—	1,600	—	—
Sold	6,504,965	—	—	5,771,501	—	—
Refused	51,220	—	—	25,645	—	—
PRIVATE TRADE.						
Congo	2,043	2 3	3 8 ⁴ / ₁₀	127,920	2 3	2 8 ¹ / ₁₀
Souchong	351,209	2 3	2 9 ⁷ / ₁₀	724,387	2 3	2 9 ⁶ / ₁₀
Pekoe	2,687	2 3	5 9 ⁸ / ₁₀	28,721	2 3	4 10 ⁹ / ₁₀
Hyson Skin	4,396	2 6	3 4 ⁵ / ₁₀	44,093	2 6	3 3 ⁷ / ₁₀
Hyson	68,454	3 0	3 11	160,493	3 0	3 11 ⁹ / ₁₀
Presents	11,838	—	—	19,270	—	—
Sold	440,627	—	—	1,104,884	—	—
Refused	180	—	—	955	—	—
TOTAL Sold	6,945,592	—	—	6,876,385	—	—
Refused	51,400	—	—	26,600	—	—

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 837

Year 1822-23, up to the latest Period ; specifying the Quantity of each kind of Tea sold, and at which each Kind was sold at each Sale.

DECEMBER SALE, 1823.				MARCH SALE, 1824:				1823-24.
Quantity of each kind of Tea sold.	Average Price at which each kind was put up.		Average Price at which each kind was sold.	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.		Average Price at which each kind was sold.	
lbs.	s.	d.	s. d.	lbs.	s. d.	s. d.	COMPANY'S.	
499,692	1	6	2 4 ² / ₁₀	402,415	1 6	2 5 ⁶ / ₁₀		
2,698	no price		2 7 ⁴ / ₁₀	393	no price		2 6 ⁶ / ₁₀	
931,461	2	2	2 7	1,005,347	2 2	2 7 ¹ / ₁₀	Ditto.	
3,907,250	2	4	2 8 ⁴ / ₁₀	4,325,605	2 4	2 8 ⁶ / ₁₀	Ditto.	
729	no price		3 0 ⁹ / ₁₀	—	—		Campoi.	
123,914	2	9	3 5 ⁷ / ₁₀	—	—		Ditto.	
133	no price		4 5	—	—		Souchong.	
96,315	3	0	4 0 ³ / ₁₀	—	—		Ditto.	
14,597	2	10	5 2 ⁶ / ₁₀	—	—		Pekoe.	
233	no price		2 5 ³ / ₁₀	239	no price		3 9	
993,336	2	5	3 5 ³ / ₁₀	948,134	2 5	3 7 ⁴ / ₁₀	Ditto.	
—	—		—	—	—		Hyson Skin.	
109,461	2	6	3 5	—	—		Ditto.	
24,874	no price		3 9 ⁷ / ₆	124,436	no price		3 10 ⁵ / ₁₀	
147,166	4	0	4 8 ⁶ / ₁₀	155,014	4 0	4 7 ¹⁰ / ₁₀	Hyson.	
59	—		—	—	—		Ditto.	
6,851,918	—		—	6,961,493	—		Sweepings.	
124,563	—		—	113,531	—		Sold.	
							Refused.	
							PRIVATE-TRADE.	
—	—		—	—	—		Congo.	
—	—		—	69,036	2 3	2 11 ⁸ / ₁₀	Souchong.	
—	—		—	—	—		Pekoe.	
—	—		—	—	—		Hyson Skin.	
—	—		—	6,392	3 0	3 8 ² / ₁₀	Hyson.	
—	—		—	578	—		Presents.	
—	—		—	76,006	—		Sold.	
—	—		—	7,212	—		Refused.	
6,851,918	—		—	7,037,499	—		TOTAL Sold.	
124,563	—		—	120,743	—		TOTAL Refused.	

(I.) No. 1.—An Account of the several Sales of the East-India Company, from the
the Average Price at which each kind was put up,

(continued.)

1824-25.	JUNE SALE, 1824.			SEPTEMBER SALE, 1824.		
	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.
	<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>
COMPANY'S.						
Bohea	500,465	1 6	2 3 ⁹ / ₁₀	499,908	1 6	2 4 ⁵ / ₁₀
Congo	1,929	no price	2 6	2,614	no price	2 0
Ditto	1,014,229	2 2	2 7	605,502	2 2	2 7 ¹ / ₁₀
Ditto	3,802,845	2 4	2 7 ⁵ / ₁₀	3,473,907	2 4	2 8 ⁶ / ₁₀
Campoi	—	—	—	—	—	—
Ditto	—	—	—	—	—	—
Souchong	—	—	—	—	—	—
Ditto	—	—	—	98,712	3 0	4 0 ⁶ / ₁₀
Pekoe	—	—	—	—	—	—
Twankay	—	—	—	320	no price	3 3 ⁷ / ₁₀
Ditto	846,045	2 5	3 4 ⁴ / ₁₀	1,059,005	2 5	3 4 ¹ / ₁₀
Hyson Skin	—	—	—	63,041	2 6	3 4 ³ / ₁₀
Young Hyson	9,055	3 0	4 3 ⁷ / ₁₀	—	—	—
Hyson	113,967	no price	3 7 ³ / ₁₀	47,540	no price	3 11 ¹ / ₁₀
Ditto	93,613	4 0	4 4 ⁴ / ₁₀	100,866	4 0	4 6 ⁹ / ₁₀
Sweepings	—	—	—	1,556	—	—
Sold	6,382,148	—	—	5,952,971	—	—
Refused	138,817	—	—	48,013	—	—
PRIVATE TRADE.						
Congo	254,424	2 2	2 10	672,716	2 2	2 9 ⁶ / ₁₀
Campoi	—	—	—	18,720	no price	2 9 ² / ₁₀
Ditto	42,240	2 9	2 10 ⁵ / ₁₀	2,359	2 9	2 9 ³ / ₁₀
Souchong	—	—	—	71,111	no price	2 8 ⁷ / ₁₀
Ditto	40,249	3 0	3 6 ⁶ / ₁₀	37,759	3 0	3 2 ⁸ / ₁₀
Pekoe	59,826	2 10	4 1 ⁸ / ₁₀	25,830	2 10	4 6 ⁴ / ₁₀
Twankay	23,338	2 5	3 8 ⁹ / ₁₀	46,182	2 5	3 3 ⁵ / ₁₀
Hyson Skin	127,748	2 6	3 1	33,968	2 6	3 0 ¹ / ₁₀
Hyson	42,487	3 0	4 2 ³ / ₁₀	105,672	3 0	4 3 ² / ₁₀
Padrea and Pekoe	347	3 0	5 1 ⁶ / ₁₀	—	—	—
Presents	12,958	—	—	19,499	—	—
Sold	603,617	—	—	1,033,816	—	—
Refused	91,080	—	—	93,560	—	—
TOTAL Sold	6,985,765	—	—	6,986,787	—	—
— Refused	229,897	—	—	141,573	—	—

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 839

Year 1822-23, up to the latest Period; specifying the Quantity of each kind of Tea sold, and at which each kind was sold at each Sale—*continued.*

DECEMBER SALE, 1824.			MARCH SALE, 1825.			1824-25.
Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	
<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>	COMPANY'S.
502,583	1 6	2 4 $\frac{4}{10}$	588,764	1 6	2 5 $\frac{5}{10}$	Bohea.
1,541	no price	2 8 $\frac{8}{10}$	854	no price	2 6 $\frac{7}{10}$	Congou.
843,705	2 2	2 6 $\frac{6}{10}$	849,973	2 1	2 7 $\frac{3}{10}$	Ditto.
4,382,380	2 4	2 8	4,692,339	2 3	2 8 $\frac{5}{10}$	Ditto.
81	no price	2 9	—	—	—	Campoi.
135,436	2 9	3 3 $\frac{5}{10}$	—	—	—	Ditto.
510	no price	3 7 $\frac{5}{10}$	5,802	no price	3 0 $\frac{7}{10}$	Souchong.
153,423	3 0	3 7 $\frac{7}{10}$	—	—	—	Ditto.
395	2 10	4 11 $\frac{3}{10}$	—	—	—	Pekoe.
386	no price	3 5 $\frac{4}{10}$	71	no price	3 7	Twankay.
902,006	2 5	3 5 $\frac{6}{10}$	876,767	2 5	3 6 $\frac{8}{10}$	Ditto.
100,230	2 6	3 5 $\frac{8}{10}$	—	—	—	Hyson Skin.
—	—	—	—	—	—	Young Hyson.
70,425	no price	3 11 $\frac{5}{10}$	101,548	no price	3 11 $\frac{4}{10}$	Hyson.
133,614	4 0	4 6 $\frac{2}{10}$	175,834	4 0	4 5 $\frac{6}{10}$	Ditto.
—	—	—	—	—	—	Sweepings.
7,226,715	—	—	7,291,952	—	—	Sold.
103,602	—	—	22,158	—	—	Refused.
						PRIVATE TRADE.
—	—	—	—	—	—	Congo.
28,886	no price	2 6 $\frac{5}{10}$	—	—	—	Campoi.
—	—	—	—	—	—	Ditto.
65,910	no price	2 7 $\frac{1}{10}$	—	—	—	Souchong.
—	—	—	—	—	—	Ditto.
—	—	—	—	—	—	Pekoe.
—	—	—	—	—	—	Twankay.
—	—	—	—	—	—	Hyson Skin.
—	—	—	—	—	—	Hyson.
—	—	—	—	—	—	Padrea and Pekoc.
7	—	—	—	—	—	Presents.
94,803	—	—	—	—	—	Sold.
—	—	—	—	—	—	Refused.
7,321,518	—	—	7,291,952	—	—	TOTAL Sold.
103,602	—	—	22,158	—	—	— Refused.

(I.) No. 1.—An Account of the several Sales of the East-India Company, from the
the Average Price at which each kind was put up,

.. continued.)

1825-26.	JUNE SALE, 1825.			SEPTEMBER SALE, 1825.		
	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.
COMPANY'S.	lbs.	s. d.	s. d.	lbs.	s. d.	s. d.
Bohea	500,690	1 6	2 $3\frac{2}{10}$	741,321	1 6	2 $2\frac{3}{10}$
Congo	314	no price	2 $5\frac{2}{10}$	359	no price	2 $7\frac{1}{10}$
Ditto	988,711	2 1	2 $5\frac{3}{10}$	950,526	2 1	2 $6\frac{3}{10}$
Ditto	4,226,064	2 3	2 $6\frac{3}{10}$	3,428,804	2 3	2 $8\frac{6}{10}$
Campo	—	—	—	30,732	2 6	3 $8\frac{6}{10}$
Souchong	—	—	—	—	—	—
Ditto	—	—	—	68,673	2 10	4 1
Pekoe	—	—	—	—	—	—
Twankay	—	—	—	234	no price	3 $6\frac{8}{10}$
Ditto	—	—	—	—	—	—
Ditto	930,827	2 5	3 $3\frac{9}{10}$	895,370	2 5	3 $6\frac{2}{10}$
Hyson Skin	—	—	—	—	—	—
Ditto	—	—	—	—	—	—
Ditto	17,607	2 5	3 $5\frac{2}{10}$	43,747	2 5	3 $6\frac{8}{10}$
Hyson	35,961	no price	4 0	49,934	no price	4 $4\frac{2}{10}$
Ditto	179,593	4 0	4 $4\frac{9}{10}$	112,043	4 0	4 7
Sold	6,879,767	—	—	6,321,743	—	—
Refused	37,257	—	—	83	—	—
PRIVATE TRADE.						
Congo	301,805	2 1	2 $8\frac{6}{10}$	538,966	2 1	2 $8\frac{1}{10}$
Souchong	—	—	—	80,426	no price	2 6
Ditto	53,223	2 10	3 $2\frac{6}{10}$	81,647	2 10	3 $4\frac{9}{10}$
Pekoe	—	—	—	—	—	—
Ditto	22,990	2 10	4 $5\frac{7}{10}$	60,760	2 10	4 $2\frac{3}{10}$
Twankay	1,292	2 5	3 $3\frac{1}{10}$	53,063	2 5	3 $5\frac{6}{10}$
Hyson Skin	37,338	2 5	3 $2\frac{5}{10}$	18,041	2 5	3 $2\frac{1}{10}$
Hyson	42,007	3 0	4 $3\frac{6}{10}$	88,074	3 0	5 $1\frac{7}{10}$
Presents	11,960	—	—	17,209	—	—
Sold	470,615	—	—	938,186	—	—
Refused	81,335	—	—	124,269	—	—
TOTAL Sold	7,350,382	—	—	7,259,929	—	—
— Refused	118,592	—	—	124,352	—	—

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 841

Year 1822-23, up to the latest Period; specifying the Quantity of each kind of Tea sold, and at which each kind was sold at each Sale—*continued.*

DECEMBER SALE, 1825.			MARCH SALE, 1826.			1825-26.
Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	
<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>	COMPANY'S
748,576	1 6	2 2 $\frac{3}{10}$	722,424	1 5	1 6 $\frac{9}{10}$	Bohea.
378	no price	2 6 $\frac{7}{10}$	464	no price	2 2 $\frac{6}{10}$	Congo.
807,304	2 1	2 6 $\frac{7}{10}$	1,282,562	1 9	2 2 $\frac{6}{10}$	Ditto.
4,318,664	2 3	2 8 $\frac{2}{10}$	4,085,392	2 1	2 4 $\frac{9}{10}$	Ditto.
122,225	2 6	3 0 $\frac{9}{10}$	55,014	2 4	2 11 $\frac{9}{10}$	Campoi.
—	—	—	78	no price	3 8	Souchong.
78,823	2 10	3 5 $\frac{8}{10}$	26,355	2 8	3 11 $\frac{3}{10}$	Ditto.
—	—	—	32,286	3 0	3 11 $\frac{9}{10}$	Pekoe.
—	—	—	—	—	—	Twankay.
938,658	2 5	3 5 $\frac{6}{10}$	948,962	2 2	3 3 $\frac{7}{10}$	Ditto.
—	—	—	—	—	—	Ditto.
—	—	—	185	no price	3 3	Hyson Skin.
57,545	2 5	3 6 $\frac{8}{10}$	55,498	2 3	3 2 $\frac{5}{10}$	Ditto.
37,884	no price	4 2 $\frac{1}{10}$	—	—	—	Ditto.
200,149	4 0	4 5	64	no price	4 1 $\frac{5}{10}$	Hyson.
—	—	—	179,106	4 0	4 3 $\frac{5}{10}$	Ditto.
7,310,206	—	—	7,388,390	—	—	Sold.
40,592	—	—	98,628	—	—	Refused.
						PRIVATE-TRADE.
104,322	2 1	2 6 $\frac{5}{10}$	—	—	—	Congo.
121,600	no price	2 5 $\frac{1}{10}$	17,752	no price	2 2 $\frac{9}{10}$	Souchong.
18,551	2 10	2 11 $\frac{7}{10}$	—	—	—	Ditto.
—	—	—	239	no price	2 4 $\frac{1}{10}$	Pekoe.
31,763	2 10	3 7 $\frac{6}{10}$	—	—	—	Ditto.
—	—	—	—	—	—	Twankay.
—	—	—	—	—	—	Hyson Skin.
7,284	3 0	5 0	—	—	—	Hyson.
4,295	—	—	—	—	—	Presents.
287,815	—	—	17,991	—	—	Sold.
18,037	—	—	—	—	—	Refused.
7,598,021	—	—	7,406,381	—	—	TOTAL Sold.
58,629	—	—	98,628	—	—	— Refused.

(continued.)

(I.) No. 1.—An Account of the several Sales of the East-India Company, from the
 ...continued.) the Average Price at which each kind was put up,

1826-27.	JUNE SALE, 1826.			SEPTEMBER SALE, 1826.		
	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.
COMPANY'S.						
	<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>
Bohea	26,690	no price	1 5 ⁵ / ₁₀	—	—	—
Ditto	730,929	1 5	1 7 ⁴ / ₁₀	504,360	1 5	1 5 ⁸ / ₁₀
Congo	—	—	—	1,742	no price	2 1 ⁵ / ₁₀
Ditto	1,317,438	1 9	2 2 ⁷ / ₁₀	1,370,307	1 9	2 2 ⁷ / ₁₀
Ditto	3,476,345	2 1	2 4 ⁹ / ₁₀	3,021,051	2 1	2 5 ⁹ / ₁₀
Campoi	—	—	—	35,876	2 4	3 7
Souchong	32,218	no price	2 6 ¹ / ₁₀	—	—	—
Ditto	15,027	2 8	2 8 ⁹ / ₁₀	66,463	2 8	4 0 ³ / ₁₀
Pekoe	—	—	—	—	—	—
Twankay	—	—	—	—	—	—
Ditto	1,005,663	2 2	3 2 ⁴ / ₁₀	930,760	2 2	3 3 ⁹ / ₁₀
Hyson Skin	—	—	—	44,920	2 3	3 5
Young Hyson	—	—	—	—	—	—
Hyson	70,499	no price	4 2 ² / ₁₀	63	no price	4 3 ⁵ / ₁₀
Ditto	106,452	4 0	4 6 ³ / ₁₀	147,380	4 0	4 10 ² / ₁₀
Sweepings	—	—	—	1,265	—	—
Sold	6,781,261	—	—	6,124,187	—	—
Refused	42,778	—	—	244,659	—	—
PRIVATE TRADE.						
Congo	327,952	1 9	2 1 ⁶ / ₁₀	547,122	1 9	2 2 ⁴ / ₁₀
Campoi	—	—	—	63,619	no price	2 0 ⁴ / ₁₀
Ditto	3,654	2 4	2 7 ⁹ / ₁₀	11,331	2 4	2 7 ⁵ / ₁₀
Souchong	—	—	—	—	—	—
Ditto	24,585	2 8	3 1 ⁹ / ₁₀	58,045	2 8	3 3 ³ / ₁₀
Pekoe	—	—	—	42,068	no price	3 4
Ditto	55,334	3 0	3 4 ² / ₁₀	52,537	3 0	3 9 ¹ / ₁₀
Twankay	41,583	2 2	3 1	73,875	2 2	3 3 ³ / ₁₀
Hyson Skin	51,503	2 3	2 7 ³ / ₁₀	57,779	2 3	3 2 ⁵ / ₁₀
Hyson	—	—	—	1,232	no price	5 1 ⁹ / ₁₀
Ditto	23,740	3 0	4 7 ² / ₁₀	51,760	3 0	4 9 ² / ₁₀
Presents	15,902	—	—	16,997	—	—
Sold	544,253	—	—	976,365	—	—
Refused	106,987	—	—	67,704	—	—
TOTAL Sold	7,325,514	—	—	7,100,552	—	—
— Refused	149,765	—	—	312,363	—	—

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 843

Year 1822-23, up to the latest Period; specifying the Quantity of each kind of Tea sold, and at which each kind was sold at each Sale—*continued.*

DECEMBER SALE, 1826.			MARCH SALE, 1827.			1826-27.
Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	
<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>	COMPANY'S.
241,702	no price	1 5 ⁷ / ₁₀	—	—	—	Bohea.
362,719	1 5	1 8 ¹ / ₁₀	721,724	1 5	1 7 ⁴ / ₁₀	Ditto.
—	—	—	1,050	no price	2 2 ⁴ / ₁₀	Congo.
1,001,754	1 9	2 2 ⁷ / ₁₀	1,502,256	1 9	2 3 ⁵ / ₁₀	Ditto.
4,075,813	2 1	2 5 ⁷ / ₁₀	3,767,938	2 1	2 5 ⁹ / ₁₀	Ditto.
48,533	2 4	3 1 ³ / ₁₀	—	—	—	Campoi.
—	—	—	41,635	no price	2 7 ⁵ / ₁₀	Souchong.
149,082	2 8	3 8 ¹ / ₁₀	—	—	—	Ditto.
—	—	—	10,798	2 9	4 1	Pekoe.
80	no price	3 0	—	—	—	Twankay.
1,218,492	2 2	3 1 ² / ₁₀	1,138,880	2 2	3 0 ⁷ / ₁₀	Ditto.
61,538	2 3	3 2 ⁴ / ₁₀	72,363	2 3	3 5 ⁹ / ₁₀	Hyson Skin.
47,164	3 0	4 0 ⁶ / ₁₀	4,257	3 0	4 2 ⁴ / ₁₀	Young Hyson.
—	—	—	—	—	—	Hyson.
200,163	4 0	4 9 ⁵ / ₁₀	197,966	4 0	4 10	Ditto.
—	—	—	192	—	—	Sweepings.
7,407,040	—	—	7,459,059	—	—	Sold.
747	—	—	25,293	—	—	Refused.
						PRIVATE-TRADE.
54,929	1 9	2 3 ⁷ / ₁₀	7,928	1 9	2 1 ³ / ₁₀	Congo.
3,688	no price	2 3 ² / ₁₀	—	—	—	Campoi.
—	—	—	—	—	—	Ditto.
63,663	no price	2 4 ⁴ / ₁₀	9,746	no price	2 2 ³ / ₁₀	Souchong.
15,332	2 8	3 1 ¹ / ₁₀	—	—	—	Ditto.
—	—	—	5,105	no price	2 6 ⁶ / ₁₀	Pekoe.
—	—	—	—	—	—	Ditto.
14,929	2 2	3 0 ² / ₁₀	—	—	—	Twankay.
10,857	2 3	2 9 ² / ₁₀	—	—	—	Hyson Skin.
—	—	—	—	—	—	Hyson.
2,469	3 0	5 0 ⁴ / ₁₀	—	—	—	Ditto.
3,236	—	—	1,113	—	—	Presents.
169,103	—	—	23,892	—	—	Sold.
14,606	—	—	—	—	—	Refused.
7,576,143	—	—	7,482,951	—	—	TOTAL SOLD.
15,353	—	—	25,293	—	—	— Refused.

(continued.)

(I.) No. 1.—An Account of the several Sales of the East-India Company, from the
the Average Price at which each kind was put up,

.. continued.)

1827-28.	JUNE SALE, 1827.			SEPTEMBER SALE, 1827.		
	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.
COMPANY'S.	lbs.	s. d.	s. d.	lbs.	s. d.	s. d.
Bohea	23,955	no price	1 5 ⁶ / ₁₀	—	—	—
Ditto	819,149	1 5	1 9 ⁸ / ₁₀	1,075,459	1 5	1 7 ⁵ / ₁₀
Congou	158	no price	2 2 ⁵ / ₁₀	73	no price	2 1 ³ / ₁₀
Ditto	—	—	—	—	—	—
Ditto	1,792,321	1 9	2 3 ⁷ / ₁₀	1,888,749	1 9	2 2 ³ / ₁₀
Ditto	2,864,570	2 1	2 4 ³ / ₁₀	2,594,745	2 1	2 4 ¹ / ₁₀
Campoi	—	—	—	—	—	—
Ditto	—	—	—	—	—	—
Souchong	—	—	—	—	—	—
Twankay	456	no price	2 6 ⁶ / ₁₀	146	no price	2 8
Ditto	—	—	—	—	—	—
Ditto	1,113,435	2 2	2 8 ³ / ₁₀	1,012,954	2 2	2 8 ² / ₁₀
Ditto	—	—	—	—	—	—
Hyson Skin	—	—	—	—	—	—
Ditto	—	—	—	—	—	—
Ditto	66,721	2 3	2 9 ² / ₁₀	41,155	2 3	3 0 ⁷ / ₁₀
Hyson	—	—	—	—	—	—
Ditto	—	—	—	—	—	—
Ditto	—	—	—	—	—	—
Ditto	84,978	4 0	4 8	87,467	4 0	4 10 ⁸ / ₁₀
Sweepings	—	—	—	1,452	—	—
Sold	6,765,743	—	—	6,702,200	—	—
Refused	—	—	—	27,585	—	—
PRIVATE TRADE.						
Congou	453,145	1 9	2 4 ⁶ / ₁₀	431,769	1 9	2 3 ⁸ / ₁₀
Souchong	—	—	—	58,799	no price	2 2 ¹ / ₁₀
Ditto	59,646	2 7	3 0	43,973	2 7	2 11 ³ / ₁₀
Ditto	—	—	—	3,810	2 9	7 9 ¹ / ₁₀
Pekoe	—	—	—	3,894	no price	2 3 ² / ₁₀
Ditto	109,709	2 9	3 10 ² / ₁₀	111,355	2 9	3 6 ² / ₁₀
Twankay	99,849	2 2	2 6 ⁵ / ₁₀	94,273	2 2	2 9 ⁸ / ₁₀
Hyson Skin	—	—	—	—	—	—
Ditto	39,759	2 3	2 5 ¹ / ₁₀	10,314	2 3	2 4 ⁷ / ₁₀
Hyson	121,381	3 0	4 3 ³ / ₁₀	167,724	3 0	4 6 ² / ₁₀
Presents	20,038	—	—	18,131	—	—
Sold	894,527	—	—	944,042	—	—
Refused	62,703	—	—	63,457	—	—
TOTAL Sold	7,660,270	—	—	7,646,242	—	—
— Refused	62,703	—	—	91,042	—	—

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 845

Year 1822-23, up to the latest period; specifying the Quantity of each kind of Tea sold and at which each kind was sold at each Sale—*continued.*

DECEMBER SALE, 1827.			MARCH SALE, 1828.			1827-28.
Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	
<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>	COMPANY'S.
3,002	no price	1 3 ⁹ / ₁₀	81,162	no price	1 4 ⁵ / ₁₀	Bohea.
1,118,944	1 5	1 6 ⁵ / ₁₀	637,528	1 5	1 6 ⁴ / ₁₀	Ditto.
1,176	no price	1 11	12,190	no price	2 1 ⁶ / ₁₀	Congo.
—	—	—	2,014,076	1 8	2 1 ⁷ / ₁₀	Ditto.
1,894,546	1 9	2 1 ⁹ / ₁₀	—	—	—	Ditto.
2,419,915	2 1	2 5 ⁵ / ₁₀	2,848,929	2 1	2 5 ¹ / ₁₀	Ditto.
—	—	—	3,249	no price	2 4 ⁷ / ₁₀	Campoi.
197,032	2 5	2 8 ⁶ / ₁₀	97,065	2 3	2 10 ⁹ / ₁₀	Ditto.
121,107	2 7	3 5 ¹ / ₁₀	103,201	2 8	3 4 ⁹ / ₁₀	Souchong.
—	—	—	2,418	no price	2 0 ⁶ / ₁₀	Twankay.
—	—	—	987,718	2 0	2 4 ¹ / ₁₀	Ditto.
1,176,909	2 2	2 6 ⁵ / ₁₀	—	—	—	Ditto.
—	—	—	48,576	2 6	3 9 ⁷ / ₁₀	Ditto.
—	—	—	15,799	no price	2 0 ³ / ₁₀	Hyson Skin.
—	—	—	30,104	2 1	2 7	Ditto.
20,554	2 3	2 8 ⁸ / ₁₀	—	—	—	Ditto.
—	—	—	437	no price	3 11 ⁷ / ₁₀	Hyson.
83,797	3 0	4 2 ² / ₁₀	80,136	3 0	4 1 ⁶ / ₁₀	Ditto.
—	—	—	171,535	3 6	4 5 ⁶ / ₁₀	Ditto.
156,122	4 0	4 7 ³ / ₁₀	—	—	—	Ditto.
248	—	—	—	—	—	Sweepings.
7,193,352	—	—	7,134,123	—	—	Sold.
133,551	—	—	582,664	—	—	Refused.
						PRIVATE-TRADE.
173,030	1 9	2 5 ¹ / ₁₀	—	—	—	Congo.
51,997	no price	2 1 ⁹ / ₁₀	—	—	—	Souchong.
5,630	2 7	2 11	—	—	—	Ditto.
—	—	—	—	—	—	Ditto.
10,102	no price	2 2 ³ / ₁₀	5,759	no price	2 1 ⁵ / ₁₀	Pekoe.
39,489	2 9	3 6 ¹ / ₁₀	—	—	—	Ditto.
938	2 2	2 3 ⁴ / ₁₀	—	—	—	Twankay.
—	—	—	26,016	no price	1 11 ⁰ / ₁₀	Hyson Skin.
891	2 3	2 3 ² / ₁₀	—	—	—	Ditto.
60,194	2 0	4 2 ⁸ / ₁₀	—	—	—	Hyson.
2,083	—	—	403	—	—	Presents.
344,354	—	—	32,178	—	—	Sold.
31,693	—	—	—	—	—	Refused.
7,537,706	—	—	7,166,301	—	—	TOTAL Sold.
165,244	—	—	582,664	—	—	— Refused.

(I.) No. 1.—An Account of the Several Sales of the East-India Company, from the
the Average Price at which each Kind was put up,

(continued.)

1828-29.	JUNE SALE, 1828.			SEPTEMBER SALE, 1828.		
	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.
COMPANY'S.	<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>
Bohea	239,469	no price	1 5 $\frac{1}{10}$	285,744	no price	1 5 $\frac{1}{10}$
Ditto	580,018	1 5	1 6 $\frac{5}{10}$	698,269	1 5	1 6 $\frac{9}{10}$
Congo	3,563	no price	2 1 $\frac{6}{10}$	1,024	no price	1 10 $\frac{9}{10}$
Ditto	1,577,493	1 8	2 3	1,697,414	1 8	2 3 $\frac{1}{10}$
Ditto	3,080,766	2 1	2 4 $\frac{6}{10}$	2,966,546	2 1	2 5 $\frac{2}{10}$
Campoi	—	—	—	—	—	—
Ditto	—	—	—	33,156	2 3	3 0 $\frac{5}{10}$
Ditto	—	—	—	—	—	—
Souchong	—	—	—	—	—	—
Ditto	—	—	—	67,650	2 8	3 8 $\frac{8}{10}$
Ditto	—	—	—	—	—	—
Pekoe	55,100	2 11	4 1 $\frac{7}{10}$	—	—	—
Twankay	1,371	no price	2 1 $\frac{3}{10}$	—	—	—
Ditto	890,348	2 0	2 5 $\frac{7}{10}$	974,428	2 0	2 5 $\frac{4}{10}$
Ditto	—	—	—	—	—	—
Ditto	41,754	2 6	3 9 $\frac{7}{10}$	32,512	2 6	3 8 $\frac{1}{10}$
Hyson Skin	—	—	—	—	—	—
Ditto	—	—	—	—	—	—
Ditto	—	—	—	—	—	—
Hyson	64	no price	4 11	—	—	—
Ditto	—	—	—	52,809	3 0	3 9 $\frac{1}{10}$
Ditto	39,937	3 6	4 10 $\frac{9}{10}$	115,425	3 6	4 2 $\frac{7}{10}$
Ditto	—	—	—	—	—	—
Sweepings	—	—	—	1,367	—	—
Carried } Sold	6,500,893	—	—	6,926,374	—	—
forward } Refused	341,942	—	—	17,184	—	—

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 847

Year 1822-23, up to the latest Period; specifying the Quantity of each kind of Tea sold, and at which each kind was sold at each Sale—*continued.*

DECEMBER SALE, 1828.			MARCH SALE, 1829.			1828-29.
Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	
<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>	COMPANY'S.
284,270	no price	1 5 $\frac{1}{10}$	212,191	no price	1 5 $\frac{5}{10}$	Bohea.
601,638	1 5	1 8 $\frac{1}{10}$	876,383	1 5	1 7 $\frac{2}{10}$	Ditto.
1,691	no price	2 1 $\frac{7}{10}$	763	no price	1 11 $\frac{1}{10}$	Congo.
1,824,064	1 8	2 3 $\frac{1}{10}$	1,810,004	1	2 1 $\frac{5}{10}$	Ditto.
3,409,988	2 1	2 4 $\frac{2}{10}$	3,042,052	2 1	2 3 $\frac{9}{10}$	Ditto.
—	—	—	16,212	no price	2 0 $\frac{6}{10}$	Campoi.
111,248	2 3	2 8 $\frac{6}{10}$	—	—	—	Ditto.
—	—	—	107,085	2 4	2 11	Ditto.
100,068	no price	2 1 $\frac{7}{10}$	64	no price	2 2	Souchong.
73,521	2 8	3 7 $\frac{5}{10}$	—	—	—	Ditto.
—	—	—	66,611	2 9	3 3 $\frac{3}{10}$	Ditto.
61	2 11	4 6	—	—	—	Pekoe.
—	—	—	—	—	—	Twankay.
919,458	2 0	2 5 $\frac{8}{10}$	—	—	—	Ditto.
—	—	—	1,088,442	2 2	2 4 $\frac{1}{10}$	Ditto.
42,873	2 6	3 7 $\frac{7}{10}$	27,137	2 6	3 5 $\frac{3}{10}$	Ditto.
14,585	no price	2 2 $\frac{6}{10}$	—	—	—	Hyson Skin.
33,867	2 1	2 8 $\frac{7}{10}$	—	—	—	Ditto.
—	—	—	48,691	2 3	2 7	Ditto.
—	—	—	64	no price	3 0 $\frac{5}{10}$	Hyson.
19,491	3 0	3 9 $\frac{3}{10}$	25,735	3 0	3 9 $\frac{3}{10}$	Ditto.
231,891	3 6	4 4	—	—	—	Ditto.
—	—	—	180,828	3 9	4 1 $\frac{2}{10}$	Ditto.
279	—	—	—	—	—	Sweepings.
7,668,993	—	—	7,502,262	—	—	Sold. } Carried forward.
234,269	—	—	555,008	—	—	Refused. }

(I.) No. 1.—An Account of the several Sales of the East-India Company, from the
the Average Price at which each kind was put up;
.. continued.)

1828-29.	JUNE SALE, 1828.			SEPTEMBER SALE, 1828.		
	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.
COMPANY'S.	lbs.	s. d.	s. d.	lbs.	s. d.	s. d.
Brought forward { Sold	6,500,893	—	—	6,926,374	—	—
Refused ..	341,942	—	—	17,184	—	—
PRIVATE TRADE.						
Congo	—	—	—	1,915	no price	1 5 $\frac{4}{10}$
Ditto	397,947	1 8	2 6 $\frac{5}{10}$	410,738	1 8	2 3 $\frac{6}{10}$
Campoi	—	—	—	15,519	no price	2 2 $\frac{4}{10}$
Ditto	967	2 3	2 3 $\frac{3}{10}$	—	—	—
Souchong	—	—	—	116,313	no price	2 3 $\frac{7}{10}$
Ditto	81,780	2 8	3 0 $\frac{9}{10}$	41,533	2 8	3 3 $\frac{3}{10}$
Pekoe	43,262	2 11	3 4 $\frac{9}{10}$	32,858	2 11	3 7 $\frac{4}{10}$
Twankay	19,054	2 0	2 4 $\frac{6}{10}$	53,013	2 0	2 1 $\frac{9}{10}$
Ditto	11,158	2 6	3 8 $\frac{7}{10}$	297	2 6	4 7 $\frac{6}{10}$
Hyson Skin	—	—	—	44,730	no price	1 11 $\frac{8}{10}$
Ditto	8,112	2 1	2 2	8,867	2 1	2 1 $\frac{6}{10}$
Hyson	225,346	3 0	4 0 $\frac{7}{10}$	132,333	3 0	4 0 $\frac{5}{10}$
Hyson and Gunpowder	—	—	—	645	3 0	6 6 $\frac{5}{10}$
Presents	17,619	—	—	17,324	—	—
Sold	715,245	—	—	876,085	—	—
Refused ..	177,946	—	—	125,865	—	—
TOTAL Sold ..	7,216,138	—	—	7,802,459	—	—
— Refused ..	519,888	—	—	143,049	—	—

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 849

Year 1822-23, up to the latest Period; specifying the Quantity of each kind of Tea sold, and at which each kind was sold at each Sale—*continued.*

DECEMBER SALE, 1828.			MARCH SALE, 1829.			1828-29.
Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	
<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>	COMPANY'S.
7,668,993	—	—	7,502,262	—	—	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> Sold. Refused. </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div> Brought forward. </div> </div>
234,269	—	—	555,008	—	—	
						PRIVATE TRADE.
16,653	no price	1 4 ⁹ / ₁₀	—	—	—	Congo.
252	1 8	2 9	—	—	—	Ditto.
—	—	—	—	—	—	Campoi.
—	—	—	—	—	—	Ditto.
54,199	no price	2 1 ⁷ / ₁₀	—	—	—	Souchong.
—	—	—	—	—	—	Ditto.
—	—	—	—	—	—	Pekoe.
—	—	—	—	—	—	Twankay.
—	—	—	—	—	—	Ditto.
55,141	no price	2 2 ³ / ₁₀	—	—	—	Hyson Skin.
—	—	—	—	—	—	Ditto.
—	—	—	—	—	—	Hyson.
—	—	—	—	—	—	Hyson and Gunpowder.
1,944	—	—	{ Ships' Stores } 513	—	—	Presents
128,189	—	—	513	—	—	Sold.
—	—	—	—	—	—	Refused.
7,797,182	—	—	7,502,775	—	—	TOTAL Sold.
234,269	—	—	555,008	—	—	— Refused.

(continued)

(I.) No. 1.—An Account of the several Sales of the East-India Company, from the the Average Price at which each kind was put up,

..continued.)

1829.	JUNE SALE, 1829.			SEPTEMBER SALE, 1829.		
	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.
COMPANY'S.	lbs.	s. d.	s. d.	lbs.	s. d.	s. d.
Bohea	17,573	no price	1 5	2,980	no price	1 5
Ditto	1,238,258	1 5	1 6 ⁵ / ₁₀	1,198,879	1 5	1 6 ³ / ₁₀
Congo	274,010	no price	2 0 ⁹ / ₁₀	451,740	no price	2 0 ⁴ / ₁₀
Ditto	1,511,969	1 8	2 1 ² / ₁₀	1,302,078	1 8	2 1 ³ / ₁₀
Ditto	2,376,985	2 1	2 5	2,114,171	2 1	2 4 ⁷ / ₁₀
Campoi	112,365	no price	2 0 ⁵ / ₁₀	223	no price	2 9 ⁶ / ₁₀
Ditto	—	—	—	34,007	2 4	2 7 ² / ₁₀
Souchong	—	—	—	49,286	2 9	3 10 ² / ₁₀
Twankay	29,553	no price	2 1 ⁷ / ₁₀	643	no price	2 2 ² / ₁₀
Ditto	944,321	2 2	2 4 ¹ / ₁₀	832,086	2 2	2 4
Hyson Skin	52,362	no price	2 1 ³ / ₁₀	21,362	no price	2 2 ³ / ₁₀
Ditto	20,857	2 3	2 7 ² / ₁₀	18,248	2 3	2 7 ¹ / ₁₀
Hyson	37,987	no price	3 9 ⁶ / ₁₀	34,257	no price	3 8 ⁵ / ₁₀
Ditto	—	—	—	—	—	—
Ditto	35,006	3 9	4 11	84,947	3 9	4 3 ⁷ / ₁₀
Sweepings	—	—	—	1,618	—	—
Sold	6,651,246	—	—	6,146,525	—	—
Refused	483,722	—	—	491,771	—	—
PRIVATE TRADE.						
Congo	431,114	1 8	2 1 ³ / ₁₀	662,107	1 8	2 2 ³ / ₁₀
Souchong	—	—	—	30,316	no price	2 0 ¹ / ₁₀
Ditto	5,534	2 9	3 2 ² / ₁₀	35,282	2 9	3 1 ⁸ / ₁₀
Pekoe	—	—	—	—	—	—
Ditto	31,059	2 11	3 8	89,553	2 11	3 11
Twankay	—	—	—	5,481	no price	2 2 ³ / ₁₀
Ditto	35,172	2 2	2 2 ³ / ₁₀	53,167	2 2	2 6 ⁴ / ₁₀
Ditto	—	—	—	6,029	2 6	3 7
Hyson Skin	—	—	—	1,507	no price	2 2 ¹ / ₁₀
Ditto	—	—	—	358	2 3	2 3 ⁸ / ₁₀
Hyson	179,557	3 0	3 11 ⁷ / ₁₀	170,344	3 0	4 1 ³ / ₁₀
Pots of Sorts	—	—	—	4,939	3 0	7 4 ² / ₁₀
Presents	14,357	—	—	19,460	—	—
Sold	696,793	—	—	1,078,573	—	—
Refused	37,172	—	—	111,594	—	—
TOTAL Sold	7,348,939	—	—	7,225,098	—	—
— Refused	520,895	—	—	603,365	—	—

East India House, }
17th March 1830. }

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 851

Year 1822-23, up to the latest Period; specifying the Quantity of each kind of Tea sold, and at which each kind was sold at each Sale—*continued.*

DECEMBER SALE, 1829.			1829.
Quantity of each kind of Tea sold.	Average Price at which each kind was put up.	Average Price at which each kind was sold.	
<i>lbs.</i>	<i>s. d.</i>	<i>s. d.</i>	COMPANY'S.
5,613	no price	1 4 $\frac{3}{10}$	Bohea.
1,180,103	1 5	1 6 $\frac{1}{10}$	Ditto.
296,682	no price	2 0 $\frac{9}{10}$	Congo.
1,558,831	1 8	2 1 $\frac{3}{10}$	Ditto.
2,606,586	2 1	2 4 $\frac{9}{10}$	Ditto.
66,725	no price	2 1 $\frac{7}{10}$	Campoi.
49,403	2 4	2 5 $\frac{8}{10}$	Ditto.
69,154	2 9	3 11 $\frac{5}{10}$	Souchong.
98,600	no price	2 2 $\frac{1}{10}$	Twankay.
898,692	2 2	2 4	Ditto.
17,963	no price	2 1 $\frac{8}{10}$	Hyson Skin.
14,098	2 3	2 8 $\frac{3}{10}$	Ditto.
6,214	no price	3 10	Hyson.
49,724	3 0	3 9 $\frac{8}{10}$	Ditto.
192,188	3 9	4 3 $\frac{6}{10}$	Ditto.
587	—	—	Sweepings.
7,111,163	—	—	Sold.
602,249	—	—	Refused.
—	—	—	PRIVATE TRADE.
50,044	no price	2 2 $\frac{1}{10}$	Congou.
—	—	—	Souchong.
8,942	no price	2 7 $\frac{5}{10}$	Ditto.
—	—	—	Pekoe.
37,076	no price	2 2 $\frac{1}{10}$	Ditto.
—	—	—	Twankay.
—	—	—	Ditto.
15,084	no price	2 1 $\frac{9}{10}$	Ditto.
—	—	—	Hyson Skin.
—	—	—	Ditto.
—	—	—	Hyson.
1,361	—	—	Pots of Sorts.
—	—	—	Presents.
112,507	—	—	Sold.
—	—	—	Refused.
7,223,670	—	—	TOTAL Sold.
602,249	—	—	— Refused.

(Errors excepted.)

THOS. G. LLOYD,
Acct. Gen.

(I.) No. 2.—AN ACCOUNT of the Quantity of TEA exported by the East-India Company from each Year, from the Year 1822-23, up to

				TEAS EXPORTED TO ENGLAND.			
				1823-24.		1824-25.	
				QUANTITY.	Average PRIME COST per Pound.	QUANTITY.	Average PRIME COST per Pound.
				<i>Lbs.</i>	<i>s. d.</i>	<i>Lbs.</i>	<i>s. d.</i>
Bohea	..	..	..	2,072,600	0 8 699	3,589,804	0 9 301
Congou	..	..	..	22,745,212	1 3 704	18,773,989	1 3 397
Campoi	..	..	..	139,020	1 6 608	214,153	1 6 427
Souchong	..	..	..	265,789	1 9 548	269,456	1 10 501
Pekoe	..	..	..	384	1 8 833	33,973	1 11 569
Twankay	..	..	..	3,869,112	1 4 544	3,791,405	1 4 460
Hyson Skin	..	..	..	167,535	1 4 792	178,596	1 5 526
Young Hyson	..	..	..	—	—	—	—
Hyson	..	..	..	502,008	2 7 116	666,562	2 7 094
				29,761,660		27,517,938	
				TEAS EXPORTED TO THE NORTH AMERICAN COLONIES.			
				1823-24.		1824-25.	
				QUANTITY.	Average PRIME COST per Pound.	QUANTITY.	Average PRIME COST per Pound.
				<i>Lbs.</i>		<i>Lbs.</i>	<i>s. d.</i>
Bohea	..	..	..	—	—	87,340	0 9 301
Congou	..	..	..	—	—	81,733	1 3 600
Souchong	..	..	..	—	—	51,312	1 3 067
Pekoe	..	..	..	—	—	3,539	2 0 594
Twankay	..	..	..	—	—	579,120	1 3 831
Hyson Skin	..	..	..	—	—	163,929	1 3 309
Young Hyson	..	..	..	—	—	173,347	2 2 038
Hyson	..	..	..	—	—	38,830	2 4 730
Gunpowder	..	..	..	—	—	—	—
				—		1,179,150	
TOTAL	..	..	..	29,761,660		28,697,088	

* The difference of 13,333 lbs. between this amount and that stated in the account dated 1st June 1829, arises from

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 853

Canton; specifying the several kinds of Tea, and the Average Prime Cost per Pound, in the latest Period the same can be made out.

TEAS EXPORTED TO ENGLAND.			
1825-26.		1826-27.	
QUANTITY.	Average PRIME COST per Pound.	QUANTITY.	Average PRIME COST per Pound.
<i>lbs.</i>	<i>s. d.</i>	<i>lbs.</i>	<i>s. d.</i>
3,685,635	0 9·122	7,642,596	0 9·283
16,310,613	1 2·046	21,384,489	1 1·979
86,693	1 7·165	678,107	1 6·025
322,937	1 9·405	230,041	1 9·821
—	—	69,196	1 11·788
4,960,902	1 3·974	7,428,072	1 2·561
246,496	1 4·627	161,383	1 3·065
48,742	1 11·172	4,163	2 3·602
659,527	2 6·936	969,458	2 3·999
26,321,545		38,567,505	
TEAS EXPORTED TO THE NORTH AMERICAN COLONIES.			
1825-26.		1826-27.	
QUANTITY.	Average PRIME COST per Pound.	QUANTITY.	Average PRIME COST per Pound.
<i>lbs.</i>	<i>s. d.</i>	<i>lbs.</i>	<i>s. d.</i>
16,696	0 9·597	123,265	0 9·896
396,496	1 1·750	456,707	1 1·980
41,724	1 5·615	74,744	1 4·995
—	—	4,168	2 2·392
603,833	1 3·282	687,008	1 2·090
315,845	1 2·871	173,337	1 2·860
70,687	2 2·894	—	—
51,095	2 4·256	77,195	2 5·556
3,200	2 4·975	4,979	2 8·392
1,499,576		*1,601,403	
27,821,121		40,168,908	
TOTAL.			

(continued.)

an adjustment of 100 peculs on the Canton books, ascertained subsequently to making up the former account.

(I.) No. 2.—An Account of the Quantity of Tea Exported by the East-India Company from *Canton*; specifying the several kinds of Tea, and the Average Prime Cost per pound, in each Year, from the Year 1822-23, up to the latest Period the same can be made out.—*continued.*

				TEAS EXPORTED TO ENGLAND.			
				1827-28.		1828-29.	
				QUANTITY.	Average PRIME COST per Pound.	QUANTITY.	Average PRIME COST per Pound.
				<i>lbs.</i>	<i>s. d.</i>	<i>lbs.</i>	<i>s. d.</i>
Bohea				3,862,287	0 9 063	4,198,964	0 9 512
Congo				20,898,347	1 2 496	16,951,171	1 2 587
Campoi				640,890	1 6 558	507,881	1 7 461
Souchong				214,054	1 10 510	183,493	1 10 870
Pekoe				—	—	—	—
Twankay				5,149,028	1 4 217	5,471,633	1 3 810
Hyson Skin				214,803	1 4 220	154,767	1 4 238
Young Hyson				—	—	—	—
Hyson				613,767	2 6 804	1,149,371	2 2 263
				31,593,176		28,617,280	
				TEAS EXPORTED TO THE NORTH AMERICAN COLONIES.			
				1827-28.		1828-29.	
				QUANTITY.	Average PRIME COST per Pound.	QUANTITY.	Average PRIME COST per Pound.
				<i>lbs.</i>	<i>s. d.</i>	<i>lbs.</i>	<i>s. d.</i>
Bohea				74,576	0 10 325	100,385	0 9 404
Congo				833,747	1 1 399	914,616	1 0 349
Souchong				44,396	1 5 892	19,768	1 9 599
Pekoe				—	—	—	—
Twankay				574,081	1 2 518	146,753	1 6 796
Hyson Skin				72,171	1 2 590	10,195	1 4 800
Young Hyson				21,713	2 0 848	—	—
Hyson				47,600	2 5 017	33,284	2 6 037
Gunpowder				7,873	2 8 404	4,953	2 6 511
				1,676,157		1,229,954	
TOTAL				33,269,333		29,847,234	

East-India House, }
17th March 1830. }

(Errors excepted.)

THOS. G. LLOYD,
Acct. Gen.

(I.) No. 3.—COPY of any EDICT or EDICTS of the Chinese Government against the EXPORTATION of TEA from any Port or Ports of *China*.

I.
TEA.
—
No. 3.

EXTRACT CHINA CONSULTATIONS, the 1st November 1817.

A Translation of the Imperial Edict, prohibiting the transport of TEAS Coastways to *Canton*, is here recorded.

HIS Majesty's Will has been received, concerning a Report from Tseang, (the Viceroy of Canton,) recommending the rigorous prohibition of conveying tea by sea.

The Merchants of Fokien, in conveying Bohea and Singlo Teas to Canton for sale, have heretofore taken them through the interior by rivers; but from the eighteenth year of the present reign, they have gradually introduced the practice of conveying them by sea, and recently the practice is daily increased.

The surface of the ocean is wide, and it is impracticable to search and find out what is done thereon, it is impossible to be sure that they do not smuggle prohibited articles, and sell them clandestinely.

In that the Viceroys and Fooyuens of those two provinces did not before discover and prevent this practice, manifests extreme remissness. However, in consideration of its being now past and gone, I will not inquire deeply into it. But it is now ordered, that hereafter in the provinces of Fokien, Gauhway, and Che Kiang, which must be passed in going to Canton, the Viceroys shall give severe orders relative to this subject; and shall issue extensively Proclamations, commanding that all the Merchants who carry tea to Canton shall abide by the former usage; carry their tea by the rivers, and over the mountains to Canton. It is for ever prohibited to carry it by sea. If this prohibition be opposed, and it be smuggled out to sea, the moment the parties are taken, the merchants shall have their crime punished, and their tea confiscated. If there be any remissness in enforcing this prohibition, and they are still allowed clandestinely to go to seas, when it is discovered, an inquiry will be made to ascertain from what ports or harbours the vessel sailed; the officers stationed at those passes shall have their names reported to Court; and further said Viceroys and Fooyuens shall be punished.

Smuggling is a trifling affair, but having a communication with Foreigners is a thing which involves vast interests. It is indispensably necessary to strain every nerve to eradicate the first risings of baseness or mischief.

Respect this.

EXTRACT CHINA CONSULTATIONS, the 16th January 1818.

PROCLAMATION.

YUEN, Tutor of the Princes, President of the Military Board, General Censor, Imperial Historiographer, and Governor-General of all the Territories as well as Military Affairs at Canton and Kuangse; also Superintendant of the Land Tax and Duties; hereby issues a strictly binding and explicit Proclamation respecting Teas.

During the ninth moon of this year, with profound respect was received an Edict from his Majesty, strictly prohibiting teas being brought round by sea; and the late

I.
TEA.
—
No. 3.

Viceroy made it fully known, in order that it might be obeyed along the sea-coast. The four vessels which arrived last at Canton from Fokein, connected with (the Tea Merchants) *Rin-ta Sham*, *Tin-woo-be*, *Kin-ting-woo*, *Shum-Shing-lá*, on our calculating the time, ought to have left Fokein after receiving the Imperial Will; but, according to what they affirm, in answer to interrogatories, they had not seen his Majesty's Order. It is manifestly a false pretext.

I have now examined, and put a seal upon the vessels; and the Tea Merchants I have put under custody, whilst an express is sent to Fokein, to make a strict inquiry into the facts. If what they affirm as to the time (of their departure) prove a false statement, I will forthwith, in obedience to the Imperial Will, take both the Tea Merchants and the Masters of the Vessels, and, discriminating the degrees of guilt, punish their crimes. All the goods shall be entirely confiscated.

As to bringing Teas by sea, unquestionably it ought to be strictly prohibited; and it is also necessary to examine narrowly the passage by land.

Of late years, at Canton, Tea has been dealt in, in excessive quantities, without order* or inquiry. There has been smuggling, wrangling to sell first, and every species of illegality, vastly different from that tranquil and still transaction of business which is incumbent. If this medley and indiscriminating inundation of the market shall again take place, what difficulty shall I have in stating it fully to his Majesty, and requesting his commands to deliberate and settle the quantity to be brought? and further, to station great Officers, both Civil and Military, at the Mer-ling Mountain, at the Pass of Shaon-ling-foo, and other places, to examine all that passes, and whatever Teas exceed the fixed quantity, send it all back, and not allow it to come to Canton?

I, the Governor-General, heretofore, in managing affairs, have acted with truth and decision. What I said I would do, I have forthwith done it. If you presume lightly to try experiments with me, you will, by your own act, bring down distress and involvement upon yourselves. Subsequent repentance will be unavailing. Pay implicit regard to this.—A Special Edict.

A true Extract,

January 12, 1818.

P. AUBER,
Secretary.

No. 4.

(I.) No. 4.—RETURN to an Order of the Select Committee of the Honourable the House of Commons on the Affairs of the East-India Company, dated 5th April 1830; *for*

COPY of the ACCOUNTS and ESTIMATES presented by the EAST-INDIA COMPANY to the TREASURY, for the last Five Years; specifying the Orders of Importation, Price of Sale, and Quantities of TEA put up to Sale in each Year, in pursuance of the Act 24 Geo. 3, c. 38.

THE Court of Directors of the East-India Company have not been called upon by the Right Honourable the Lords Commissioners of the Treasury, for any Accounts and Estimates; and none have been presented to their Lordships.

P. AUBER,
Secretary.

(I.) No. 5.—A RETURN of the Average Time the whole quantities of TEAS sold at each Quarterly Sale had been in the Company's Warehouse prior to such Tea being put up to Sale; for the last Three Years.

I
TEA.
—
No. 5.

1st March Sale	...	1827	...	...	...	14 months.
2d ditto	...	ditto	...	...	...	16 ditto.
1st September Sale	...	ditto	...	...	...	16 ditto.
2d ditto	...	ditto	...	...	...	15 ditto.
1st March Sale	...	1828	...	...	...	15 ditto.
2d ditto	...	ditto	...	...	...	17 ditto.
1st September Sale	...	ditto	...	...	...	17 ditto.
2d ditto	...	ditto	...	...	...	16 ditto.
1st March Sale	...	1829	...	...	...	18 ditto.
2d ditto	...	ditto	...	...	...	21 ditto.
1st September Sale	...	ditto	...	...	...	20 ditto.
2d ditto	...	ditto	...	...	...	19 ditto.

The above Account has been confined to the quantity of Company's Tea sold at each sale; but, in addition to each of the periods above stated, must be added a further period of three months, to ascertain the time which elapses from the arrival of the Tea in this country until the sale proceeds of the same are received by the Company; *viz.*

From the time of the ship's arrival till the receipt of the cargo in the warehouse	...	...	...	...	...	...	1 month.
From the time the tea is put up to sale, until the same is paid for by the buyers. The time allowed by the Company for the payment of the teas is three months; but in consideration of the deposit, and that a portion of the teas are paid for before the expiration of the time allowed, the period is taken at	...	...	...	...	...	...	2 ditto.
							3 months.

East-India Company's Tea Warehouses,
4th May 1830.

HEN. H. GOODHALL,
Tea Warehousekeeper.

(I.) No. 6.—INSTRUCTIONS to the AGENT at the *Cape of Good Hope*, relative to the PUTTING-UP PRICE of TEAS.

No. 6.

(Extract.)

AGENT'S INSTRUCTIONS at the *Cape of Good Hope*.
Regulations II. and III. (1807).

2d. THE Indents for the supply of the Cape to be framed with a view to the actual consumption of the colony, and transmitted by the Company's Agent there to the respective governments in India, and the supra-cargoes at Canton.

3d. The

I.
TEA.

No. 6.

3d. The Articles in question will be consigned to the Company's Agent at the Cape, and you are hereby directed to put them up to sale in small lots, at an advance not exceeding £6 per cent. on their cost, freight and charges.

(Extract.)

LETTER to Wm. Hawkins, Esq., Agent at the Cape,
7th April 1827. Para. 9.

In reply to a letter from the Agent,
dated 1st March 1825.

Para. 5. With reference to the Court's directions not to indent on China for Souchong and Sonchi, whilst a large stock of Congou remains, Agent observes, that as Sonchi is much in request, he shall include a quantity of that sort in his next indent; and Para. 6. to encourage the sale of Congou, intends deducting five rix dollars from the price of each box, and adding the same to each box of Sonchi.

9. The Court trust, that your proceedings regarding the price at which the Company's imports into the Cape are put up to sale, will be in strict conformity with the 3d Regulation respecting such imports, as contained in the Instructions of the Court of Directors to Mr. Pringle, on his resuming the agency at the Cape in the year 1807, which regulation directs their being put up to sale at an advance not exceeding 6 per cent. on the cost freight and charges of such goods.

(Extract.)

LETTER from Wm. Hawkins, Esq., 6th July 1827.

In reply to Court's Letter of the
7th April 1827.

Para. 9. The Court trust, that the prices of Company's imports are put up to sale in strict conformity with the 3d Regulation contained in Mr. Pringle's instructions in the year 1807.

Para. 6. On entering into the duties of my office, I was naturally induced to follow the measures which my predecessors had pursued in the disposal of the several articles of store in the Company's warehouses, under the conviction that such measures not having (in the period of eighteen years) been objected to, had met with approbation of the Court. In the instructions to Mr. Pringle in 1807, the 1st Regulation vesting the whole import and export trade in commodities the produce or manufactures of countries to the eastward of the Cape, solely in the Company (as a bonus), having been annulled by the renewed Charter of the Company in 1813, the subsequent Regulations could no longer be held obligatory on the part of the Company; in fact the whole conditions must have been virtually quashed. The different articles are put up, duty free, in such quantities as to enable individuals to become purchasers, and at nearly the Company's wholesale price in London, thereby preventing any forestalling, particularly in the article of Tea. The Court will have been informed by my letter of the 7th April last, of the introduction of this article into

into the Colony by private merchants, and of my having protested against such a measure, in violation of the only exclusive trade left to the Company, and with the result of the public sales, as nearly as possible corresponding with those of the Company; I shall therefore continue the usual manner of proceeding until I receive further orders on the subject.

(Extract.)

LETTER to Wm. Hawkins, Esq. dated 30th May 1828.

5. While the Court duly estimate your endeavours to guard the interests of the Company, in the instance herein referred to, it is clear that an importation of Tea into the Cape under the circumstances of that imported by the brig Kerswell, is not illegal. The Tea in question had been previously imported into London, and sold at the Company's sales; and the Court are advised that the Acts of Parliament referred to by you, do not prevent, nor were they intended to prevent the importation of Tea into the Cape under such circumstances. In fact, with due discretion on the part of the Agent, it appears to the Court altogether out of the question, that the sale of Tea imported into the Cape from England, loaded as it must be with extra freight and extra charges, can enter into competition there, with the sales of Tea on the Company's account.

6. The Court cannot approve your having departed from the Regulation of 1807, in so far as regards the price at which the several articles were to be offered for sale. The communication from the Court to the Board of Council for Trade in this country, in the year 1825 (to which allusion is made in the correspondence at the Cape, upon the subject of the importation of Tea from this country, transmitted with your letter of the 7th April last,) stated that their Agent at the Cape was instructed to put up his Teas in small lots, at an advance not exceeding 6 per cent. on the cost, freight and charges; and the Court had no doubt but that this Regulation had been strictly complied with. As regards therefore their importations of Tea, the Court enjoin your implicit compliance with the Regulation before mentioned. The Court direct also, that the Tea for the supply of His Majesty's Navy be issued at the average price at which such Tea may have been sold at the preceding public sale.

I.
TEA.
No 7.

(I.) No. 7.—ACCOUNT of PROFIT and LOSS of the EAST-INDIA COMPANY'S TEA the Freight and Demorage, the Charges incurred in Landing, &c. &c.; the Interest upset Price; the Supra Cargo's Commission, and all other Charges, incurred either
Dr.

Prime Cost of Teas sold in 1828-29, imported in the undermentioned years :				£.
	<i>lbs.</i>		<i>Tales.</i>	
Teas imported in 1826 ..	5,475,091	..	1,131,601	
Ditto .. 1827 ..	19,229,272	..	3,435,227	
Ditto .. 1828 ..	3,894,159	..	845,624	
	<u><i>lbs.</i> 28,598,522</u>		<u><i>Tales</i> 5,412,452</u>	calculated at 6/8 per Tale.
That being the actual rate which it has cost the Company to place funds in China during the present Charter (exclusive of interest and insurance)				1,804,151
Proportion of interest attaching to the consignments of merchandize outward, and other funds furnished for the provision of the Teas, constituting the Importations of the years above specified				23,133
Proportion of insurance attaching to the consignments of merchandize outward do. do.				29,253
Insurance, 3 per cent. on cost of homeward investment, premium covered				55,798
Interest from the provision of the funds in China to the arrival of the investment in England, 6 months, at 5 per cent. per annum on cost; as calculated to make the upset price				46,498
Freight and demorage				508,827
Expenses of landing, housing, warehouse room, carting, preparing for sale and all charges merchandize in England :				£.
Proportion, attaching to the China Trade, of establishment for the joint management of the trade to India and China				69,793
Paper, printing, and stationery for the Tea department				1,819
Rent and repairs of warehouses calculated at the rate of 6 per cent. per annum on the capital invested therein, (of which the amount of interest or rent at 5 per cent. per annum, is £22,626)				27,151
Taxes and parochial rates thereon, coals, candles, &c.				5,695
Wages of labourers employed at the Tea warehouses				73,813
Charges landing Tea, &c. from the ships, (including proportion of establishment employed upon this duty)				4,102
Amount of cooperage on tea-chests, incurred at the period of landing them				2,168
Cartage of tea from the Docks to the warehouses (including wear and tear of caravans)				4,427
Articles supplied for the repair of packages and other purposes, after the receipt of the Tea in the warehouses				12,534
Dock rates and wharfage payable to the East-India Dock Company on Tea imported				6,790
Annual allowance granted to Commanders of Company's ships acting as Commodore of the Fleet at Canton; also, a pension to a retired inspector of Tea, paid in England				1,000
Proportion of commercial charges of a general description not attaching to any particular department, and sundry miscellaneous expenses				5,998
Carried forward				215,290
				2,467,660

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 861

TRADE with China, for the Year 1828-29; stating the Prime Cost, how calculated, as calculated to make the upset Price; the Insurance as calculated to make the in England or China, to the Debit of Account, and the Sale Amount to the Credit.

I
TEA
No. 7

Cr.

£.

SALE AMOUNT of TEAS	3,290,748
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Carried forward £ 3,290,748

5 S

1.
TEA.
No. 7.

Dr.
... continued.)

	£.	£.
Brought forward	215,290	2,467,660
<i>Deduct,</i>		
For such part of the sums received by the Company under the engagements entered into with the Commanders and Officers of their China ships as are considered to be in reimbursement of Charges actually incurred on Tea imported by them	11,992	
Or equal to 1 <i>d</i> 706 per lb. on the quantity of Teas sold		203,298
Interest from the arrival of the Teas in England to the estimated realization of the sale amount 18 months on cost, 12 months on freight and charges, at 5 per cent per annum, as calculated to make the upset price		175,103
Supracargoes' commission: 2 per cent. on net sale amount, deducting charges ..		49,361
Additional interest incurred in China and in England, beyond the charge for interest included in the calculation for the upset price, as stated in evidence before the Honourable Committee of the House of Commons:		
From the provision of funds in China to the arrival of the Teas in Eng- } land, 4 months, at 5 per cent. on cost	£. 30,069	
From the arrival of the Teas in England to the realization of the same, as stated in an Account presented to the Honourable Committee of the House of Commons, under date 4th May 1830, 20 months:		
Interest assumed in the calculation for the upset price 18 months; } 2 months, at 5 per cent. per annum on cost	15,035	
On freight and demurage, 5 months (the whole of the freight being } payable 3 months from the arrival of the Teas in England) at 5 per } cent. per annum	10,600	
		55,704
		2,951,126
PROFIT		339,622
		£ 3,290,748

Brought down, amount of Net Profit which results after calculating as part of the cost of the Tea, interest, insurance, &c, as above mentioned £.
339,622

In framing the price of Tea from which the cost in the above Account is calculated, the funds drawn from India in repayment of Territorial charges for the supply of the China Treasury are valued at rates which exceed the current market rates of exchange, and give a value thereto exceeding that which, upon mercantile principles, would be assigned to them; the difference operating in favour of the Territory in the adjustment of the account between the two branches, and amounting upon this part of the Trade to 169,174

The amount of the Profit, charging the account with interest of capital and insurance, }
but adjusting it with reference to the mercantile rates of exchange, would be } 508,796

East-India House, }
19th May 1830. }

	Cr.	l. TEA. No. 7.
Brought forward	£. 3,290,748	
SALE AMOUNT OF TEAS	£3,290,748	
Amount of Net Profit which results after calculating as part of the Cost of the } Tea, interest, insurance, &c. as before stated }	£. 339,622	
Add,—The amount of such interest, which is replaced to the Company out of the Sale proceeds, the capital employed in the Trade being their own, and not subjecting their funds to any actual payment on this account, as well as the amount included in the cost on account of insurance, deducting the actual losses at sea in 1828-29. Interest £323,064 Insurance, deducting actual losses (£261) 84,790	407,854	
TOTAL return of Profit from this Trade, applicable to the appro- } priations of the Act of the 53 Geo. 3. c. 155 }	747,476	
Add,—Difference arising from the rate of exchange of funds derived from India, as above stated, operating in favour of the Territory in the adjustment of the account between the two branches, and amounting upon this part of the Trade to }	169,174	
TOTAL return which would be derived from this Trade were the ex- } changes in the account between Territory and Commerce adjusted } at the current rates }	916,650	

The amounts of interest and insurance stated in the Return made to the Honourable Committee on the 17th March last, have reference only to the charges made under those denominations not included in the computation of the value of the Tale, for forming the upset prices of Tea.

(Errors excepted.) THOS. G. LLOYD, Aect. Gen.

I.
FRA.
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No. 8.

(I.) No. 8.—RETURN to an Order of the Select Committee of the Honourable the House of Commons on the Affairs of the East-India Company, dated 6th May 1830 ;—*for*

Copy of the CORRESPONDENCE and PAPERS relating to the SAMPLES of TEA procured from Foreign Countries by His Majesty's Consuls.

(No. 1.)—Copy of Letter from the Right Honourable Lord Ellenborough to the Chairman and Deputy Chairman of the East-India Company, dated 13th June 1829.

Gentlemen,

It appears to me to be a subject of some interest to the East-India Company to ascertain, as far as it may be practicable, what relation the tea imported into the Continent of Europe, and into the United States of America, actually bears in quality and in price to that imported by the East-India Company into the United Kingdom.

I propose to request the Earl of Aberdeen to desire His Majesty's Consuls to transmit to this country without delay, samples of the several sorts of tea, together with a statement of the price of each sort, for the purpose of making the comparison I have suggested above.

The expense cannot be considerable; and I should think you would have no objection to bear it.

I am, &c.

(Signed) ELLENBOROUGH.

(No. 2.)—Copy of a Letter from the Chairman of the East-India Company to the Right Honourable Lord Ellenborough, dated 17th July 1829.

My Lord,

THE Court of Directors of the East-India Company have had under their consideration your Lordship's letter of the 13th ultimo, in which you propose to request the Earl of Aberdeen to desire his Majesty's Consuls to transmit to this country samples of the tea imported into the Continent of Europe, and into the United States of America, in view to ascertain, as far as it may be practicable, what relation such tea bears in quality and in price to that imported by the Company into the United Kingdom; and I have been requested by the Court, to beg that your Lordship will have the goodness to proceed in procuring the samples of tea in the manner proposed in your letter, the expense of which the Court will be ready to defray.

I have, &c.

(Signed) JOHN LOCH.

(No. 3.)—Copy of a Letter from B. S. Jones, Esq. to J. Backhouse, Esq.; dated at the India Board, 6th July 1829.

Sir,

I AM directed by the Commissioners for the Affairs of India to request that you will move the Earl of Aberdeen to instruct his Majesty's Consuls at New York, Boston, Petersburg, Hamburg, the Hague, and Frankfort, to transmit to this Board fair samples of the several sorts of tea sold at the above-named places; these samples to embrace the highest, middle, and lowest qualities of tea in most general use; each sample to be of not less than 20lbs., and the price to be annexed to each, together with a statement of the duty paid thereon per lb.

The Commissioners for the Affairs of India will take measures for defraying the charges which may be incurred by the several Consuls on receiving proper statements thereof.

I am further directed to request, that the several Consuls may be instructed to endorse the packages containing the samples of tea in these words:—

“Samples of Tea on account of the East-India Company, by order of the Commissioners for the Affairs of India.”

I have already been directed to apply to the Lords Commissioners of his Majesty's Treasury for permission to import packages so addressed.

I am, &c.
(Signed) B. S. JONES, Assistant Secretary.

(No. 4.)—Copy of a Letter from John Baekhouse, Esq. to B. S. Jones, Esq., dated at the Foreign Office, 3d of September 1829.

Sir,

WITH reference to your Letter of the 6th July last, requesting that certain of his Majesty's Consuls abroad might be instructed to send to this country samples of tea sold at their respective residencies, I am directed by the Earl of Aberdeen to transmit to you, for the information of the Commissioners for the Affairs of India, the copy of the Instruction which his Lordship caused to be addressed to his Majesty's Consuls, in conformity with the Commissioners' request.

I am, &c.
(Signed) JOHN BAEKHOUSE.

(Enclosure in No. 4.)

Copy of a Circular Letter from John Bidwell, Esq. to his Majesty's Consuls at St. Petersburg, Hamburgh, Rotterdam, Frankfort, New York, and Boston; dated at the Foreign Office, 12th August 1829.

Sir,

I AM directed by the Earl of Aberdeen to desire that you will procure, and transmit to the Board of Commissioners for the Affairs of India, fair samples of the several sorts of tea sold at ———. The samples are to embrace the highest, middle, and lowest classes of tea in most general use; and each sample, to be of not less than 20lbs. weight.

The price is to be annexed to each sample, together with a statement of the duty paid thereon per lb.

You will cause these samples of tea to be carefully packed and forwarded to London; and you will cause the packages to be addressed as follows:—

“Samples of Tea on account of the East-India Company, forwarded by his Majesty's Consul General or Consul at ———, to the Commissioners for the Affairs of India in London.”

You will forward to this Department a statement (*in duplicate*) of the expense which you may incur in executing this commission; and you will mention the name of the individual in London to whom the amount can be paid on your account, by the Board of Control, in reimbursement thereof.

You will at the same time state by what conveyance you have forwarded the required samples of tea, and the probable time of their arrival in this country.

I enclose the copy of a letter from the India Board on this subject.

I am, &c. &c.
(Signed) JOHN BIDWELL.

1
1829.
No. 8.

1.
TEA
—
No. 5.

(No. 5.)—Copy of a Letter from Henry Canning, Esq., his Majesty's Consul General at Hamburgh, to John Bidwell, Esq. dated, 13th October 1829.

Sir,

With reference to your Letter of the 12th of August last, I have to inform you, that I have selected, not without some difficulty, samples of the several sorts of tea sold in Hamburgh, conformably to the instructions contained in your Letter. There are in all 26 chests, weighing from 30lbs. to 75lbs. net each, in the original packages in which they have been imported here; and I expect that they will be forwarded to London in the steam vessel, which will sail from hence next Saturday, the 17th instant, and may arrive on the 19th or 20th instant.

The chests will be addressed as desired; and I shall send an account of the cost as soon as it can be prepared.

The amount will probably be between £150 and £180 sterling.

I am, &c.

(Signed) HENRY CANNING,
Consul General.

(No. 6.)—Copy of a Letter from Henry Canning, Esq., his Majesty's Consul General at Hamburgh, to John Bidwell, Esq., dated 20th October 1829.

Sir,

I BEG leave to send herewith the invoice of the 26 chests of sample tea, shipped on board the steam vessel "William Jolliffe," for London, the bill of lading for which I transmitted to you on the 16th instant.

The invoice amounts to £141. 0s. 3d. sterling; which sum I request may be paid into the hands of Messrs. Barnetts, Hoare and Co., bankers for my account, to enable me to pay for the tea.

The quantity I fear may be more than it was intended I should send, but I could not get smaller chests in original packages; and I deemed it of consequence, in order to form a fair judgment of the qualities of tea brought to this market, that they should be seen in the state in which they are imported. These chests were all opened for the first time in my presence, and have not been touched, except to take a small sample, and which I have retained.

The prices which I have been obliged to pay are higher than those given in my despatch in January last; and I beg leave to refer to the enclosed copies of the correspondence which has taken place, then and now, between me and some of the importers and tea-dealers here, on the subject, which will explain the cause of the difference.

I have added a statement, which will show at one view the cost of the sample of each sort of tea in Hamburgh and sterling money, the duty per lb. actually paid on each, and the prices at which each sort may be bought in large parcels from the importers.

The whole, I hope, will be found to be conformable to the instructions to me contained in your despatch of the 12th of August last.

I am, &c.

(Signed) HY. CANNING,
Consul General.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 867

(Enclosure, No. 1.)

INVOICE of 26 Chests of Tea, shipped by His Majesty's Consul-General at Hamburgh on board the Steam-Boat "William Jolliffe," Alexander Downie, Master, as Samples on account of the Honourable East-India Company, and forwarded to the Commissioners for the Affairs of India in London.

TEA.
No. 5

No.	Sort.	Package.	Gross Weight.	Tare and Draft.	Net Weight.	Price, Schillings Banco.	Amount in Mares Banco.
1	Bohea	$\frac{1}{4}$ chest	$108\frac{1}{2}$	$28\frac{1}{2}$	80	9	45 0
2	Ditto	$\frac{1}{4}$ —	102	$28\frac{1}{2}$	$73\frac{1}{2}$	10	45 15
3	Congo	$\frac{1}{4}$ —	$104\frac{1}{2}$	$28\frac{1}{2}$	76	$13\frac{1}{2}$	64 2
4	Ditto	$\frac{1}{4}$ —	102	$28\frac{1}{2}$	$73\frac{1}{2}$	16	73 8
5	Campoi	$\frac{1}{8}$ —	44	14	30	$13\frac{1}{2}$	25 5
6	Ditto	$\frac{1}{4}$ —	98	$28\frac{1}{2}$	$69\frac{1}{2}$	16	69 8
7	Souchong ..	$\frac{1}{8}$ —	$52\frac{1}{4}$	16	$36\frac{1}{4}$	9	20 $6\frac{1}{2}$
8	Ditto	$\frac{1}{8}$ —	$49\frac{1}{4}$	16	$33\frac{1}{4}$	14	29 $1\frac{1}{2}$
9	Ditto	$\frac{1}{4}$ —	$101\frac{1}{2}$	$28\frac{1}{2}$	73	24	109 8
10	Pekoc	$\frac{1}{4}$ —	78	$24\frac{1}{2}$	$53\frac{1}{2}$	36	120 6
11	Ditto	$\frac{1}{8}$ —	40	14	26	60	97 8
12	Ditto	$\frac{1}{8}$ —	$31\frac{1}{2}$	14	$17\frac{1}{2}$	80	87 8
13	Hyson Skin ..	$\frac{1}{4}$ —	81	$24\frac{1}{2}$	$56\frac{1}{2}$	9	31 $12\frac{1}{2}$
14	Ditto	$\frac{1}{8}$ —	$39\frac{1}{2}$	14	$25\frac{1}{2}$	14	22 5
15	Ditto	$\frac{1}{4}$ —	78	$24\frac{1}{2}$	$53\frac{1}{2}$	18	60 3
16	Twankay ..	$\frac{1}{4}$ —	98	$28\frac{1}{2}$	$69\frac{1}{2}$	14	60 13
17	Ditto	$\frac{1}{4}$ —	$97\frac{1}{2}$	28	69	$17\frac{1}{2}$	75 $7\frac{1}{2}$
18	Ditto	$\frac{1}{8}$ —	$50\frac{1}{2}$	16	$34\frac{1}{2}$	20	43 2
19	Young Hyson ..	$\frac{1}{8}$ —	52	16	36	16	36 0
20	Ditto	$\frac{1}{8}$ —	$56\frac{3}{4}$	16	$40\frac{3}{4}$	26	66 $3\frac{1}{2}$
21	Hyson	$\frac{1}{4}$ —	79	$24\frac{1}{2}$	$54\frac{1}{2}$	30	102 3
22	Ditto	$\frac{1}{4}$ —	80	$24\frac{1}{2}$	$55\frac{1}{2}$	34	117 15
23	Ditto	$\frac{1}{4}$ —	81	$24\frac{1}{2}$	$56\frac{1}{2}$	40	141 4
24	Imperial ..	$\frac{1}{8}$ —	60	16	44	38	104 8
25	Gunpowder ..	$\frac{1}{8}$ —	$63\frac{1}{4}$	16	$47\frac{1}{4}$	40	118 2
26	Ditto	—	60	16	44	46	126 8
Discount, 1 per cent.							1,894 2
							18 15
Charges:							1,875 3
Casing 14 quarter-chests in canvass					m. s.	c. m. s.	21 0
Ditto 12 eighths					at 1 2		13 8
Export duty, $\frac{1}{8}$ per cent.							2 6
Lighterage, drink-money, &c.							10 10
					c. m.		47 8
At 25 per cent.							38 0
Bill Brokerage							1,913 3
							1 8
							B. m.
							1,914 11
At the Exchange, 13 m. $9\frac{1}{4}$							141 3

Hamburgh, }
20th October 1829. }

(Errors excepted.)

(Signed) HENRY CANNING, Con. Gen.

I.
 183.
 N. 8.

(Enclosure, No. 2.)

Copy of a Letter from one of the principal Importers of Tea into Hamburgh to his Majesty's Consul General, stating the then market prices of Tea; dated Hamburgh, the 22d of December 1828.

My dear Sir,

REPLYING to your friendly lines of this day, I beg leave to inform you, that Mr. Sieveking will answer the substance of your inquiries about the tea-trade of this place. He communicated to me your note on the subject, and as our custom-house registers can furnish no details such as you wish to have, I have communicated to Mr. S., from my own superficial knowledge of the trade, such general remarks as I am able to give; I beg leave then to refer to what Mr. Sieveking will communicate to you. On the point of the present prices of tea, I feel great pleasure in giving you the following elucidation; they rule now,

Bohea	..	..	6	to	8 $\frac{1}{2}$	Banco per lb.	..	5	to	7 $\frac{1}{8}$	sterling.
Congo	..	..	10	to	12	—	..	8 $\frac{9}{16}$	to	10 $\frac{5}{16}$	—
Campoi	..	..	10	to	15	—	..	8 $\frac{1}{2}$	to	12 $\frac{1}{8}$	—
Souchong	..	..	7	to	18	—	..	5 $\frac{1}{2}$	to	15 $\frac{7}{16}$	—
Hyson Skin	..	..	7 $\frac{1}{2}$	to	15	—	..	6 $\frac{5}{16}$	to	12 $\frac{1}{16}$	—
Twankay	..	..	9	to	18	—	..	7 $\frac{1}{16}$	to	15 $\frac{3}{8}$	—
Young Hyson	..	..	11	to	20	—	..	9 $\frac{1}{8}$	to	16 $\frac{3}{4}$	—
Hyson	..	..	26	to	38	—	..	22 $\frac{1}{16}$	to	32 $\frac{3}{8}$	—
Imperial or Gunpowder	..	..	34	to	40	—	..	28 $\frac{7}{16}$	to	33 $\frac{1}{16}$	—
Pecco	..	..	40	to	64	—	..	34 $\frac{1}{16}$	to	55 $\frac{7}{8}$	—

The sterling shows the net price for the English net pound, all charges deducted, except freight and insurance; exchange taken at 13 marks 10 schillings per pound sterling.

These are the prices at which, according to quality, sales are effected here in bulk; the highest must be understood for prime quality, which, however, only comes forward, if at all, in but small lots. Retail prices I am not enabled to give, nor can they, I think, be of any interest, except between the dealers and retailers and their customers.

(Enclosure, No. 3.)

Translation of a Letter from one of the principal Tea Dealers in Hamburgh to his Majesty's Consul General, stating the then market prices of Tea; dated 16th January 1829.

Sir,

We have the honour to give you the following information about the tea trade here, as accurately as our business will enable us to do.

The importation of tea of late years may be taken on the average at 10,000 to 12,000 quarter-chests yearly. How much thereof may have been re-exported, and how much consumed here, cannot be stated.

The prices paid for parcels of tea are as follows:

Bohea	..	..	..	6	to	7	Schil. Banco per lb.
Caper Souchong	..	..	..	0	to	7	—
Congou	..	..	..	10	to	13	—
Campoi	..	..	..	10	to	12	—
Souchong	..	..	..	7	to	14	—
Pecco	..	..	..	36	to	56	—
Singlo Twankay	..	..	..	9	to	14	—
Hyson Skin	..	..	..	7	to	10	—
Hyson	..	..	..	26	to	36	—
Young Hyson	..	..	..	10	to	16	—
Imperial or Gunpowder	..	..	..	32	to	36	—

Small quantities of particularly fine quality, which, however, seldom come, are worth more.

(Enclosure, No. 4.)

Translation of a LETTER from a principal Tea Dealer at Hamburgh to His Majesty's Consul General, dated 28th September 1829.

For direct importations of tea the following may at present be about the prices:—

Bohea	7	to	10	Schil. Banco per lb.
Congo	11	to	15	—
Campoi	11	to	18	—
Souchong	18	to	20	—
Hyson Skin	7 $\frac{1}{2}$	to	20	—
Twankay	10	to	18	—
Young Hyson	10	to	20	—
Hyson	26	to	38	—
Imperial Gunpowder	32	to	40	—
Pecco	36	to	64	—

It is to be observed that our market changes every four to eight weeks. In general, at the sale of a new direct cargo of tea another rate of prices takes place, according as the stocks of particular sorts may be exhausted. Thus it is not to be pretended that the prices made on the Change can continue long on any fixed footing, owing to the difference in each single sort.

In reference to the prices in January last, we can now provide you with each sort of tea, in original packages, at the following rates:—

January Prices :

	Schillings.		Schillings.	
Bohea	6 to 8 $\frac{1}{2}$	now sell at	9. 10.	in single chests.
Congo	10 to 12		14. 16.	—
Campoi	10 to 15	—	13 $\frac{1}{2}$ 17.	—
Souchong	7 to 18	—	9. 14. 24.	—
Pecco	36. 56. 64.	—	36. 60. 80.	—
Hyson Skin	7 $\frac{1}{2}$ to 15	—	9. 14. 18.	—
Twankay	9 to 18	—	17 $\frac{1}{2}$ 20.	—
Young Hyson	11 to 20	—	16. 26.	—
Hyson	26 to 38	—	30. 34. 42.	—
Imperial	34 to 40	—	38. 42.	—
Gunpowder	34 to 40	—	40. 46.	—

(Enclosure, No. 5.)

Copy of a LETTER from one of the principal Importers of Tea at Hamburgh to His Majesty's Consul General, dated 30th September 1829.

Dear Sir,

REPLYING to your note of 29th September, I would observe, respecting the prices of tea, that they rule a shade higher now than in January ; namely,

	Schillings Banco.		Pence.
Bohea	7 to 10	equal to	51 $\frac{5}{16}$ to 83 $\frac{3}{8}$
Congo	11 to 13	—	9 $\frac{7}{16}$ to 11 $\frac{3}{16}$
Campoi	11 to 16	—	9 $\frac{7}{16}$ to 13 $\frac{3}{4}$
Souchong	9 to 24	—	7 $\frac{9}{16}$ to 20 $\frac{1}{16}$
Hyson Skin	7 to 16	—	5 $\frac{3}{4}$ to 13 $\frac{1}{5}$
Twankay	9 to 20	—	7 $\frac{9}{16}$ to 17 $\frac{1}{8}$
Young Hyson	11 to 24	—	9 $\frac{1}{8}$ to 20 $\frac{1}{8}$
Hyson	27 to 38	—	22 $\frac{3}{4}$ to 32 $\frac{1}{16}$
Imperial or Gunpowder	34 to 40	—	28 $\frac{3}{8}$ to 33 $\frac{3}{8}$
Pecco	40 to 64	—	34 $\frac{1}{16}$ to 55 $\frac{1}{8}$

I.
TEA.
—
No. 8.

The stock in importers' hands amounts at this time to 9,950 boxes. The same as in all other branches of trade, transactions in tea have also been extremely limited this year, and the higher prices which I quote must be considered as the effect of better qualities having appeared this year. The import this year amounts to about 15,000 boxes.

(Enclosure, No. 6.)

Copy of a Letter from his Majesty's Consul General to a principal Importer of Tea in Hamburg, dated 5th October 1829.

My dear Sir,

In reference to your obliging note of the 30th ultimo, containing the prices of tea, allow me to ask if you could accommodate me by selling me some single boxes in original packages at those prices; for instance:

Quarter chest of Bohea,	at 7/	Banco per lb.
Quarter ditto of Congo,	at 11/	—
Quarter ditto of Campoi,	at 11/	—
Quarter ditto of Hyson Skin.	at 7/	—
Quarter ditto of Twankay,	at 9/	—
Quarter ditto of Young Hyson,	at 11/	—
Quarter ditto ditto	at 24/	—
Quarter ditto of Hyson,	at 27/	—
Eighth ditto Imperial,	at 34/	—

or in any other original packages.

(Enclosure, No. 7.)

Copy of a Letter from a principal Importer of Tea in Hamburg to His Majesty's Consul General, dated 6th October 1829.

My dear Sir,

I INFINITELY regret that it is not in my power to accommodate you with single boxes of the teas you require. We are importers only, selling in bulk what is sent to us; and as such, never keep an assorted stock. We have not, indeed, a box of Bohea, nor of the common qualities which you wish to have; and, indeed, if we had, I could not break the package, our tea-dealers being very particular in not taking a broken package, there being a tacit understanding between us that we should never retail. If you want single boxes of the description you name by way of sample, you can get them only through the medium of brokers, as you will not find them complete in the hands of any one of our dealers, as even they are not completely assorted. This mode of procuring samples will have, however, this inconvenience, that you will fall under the retail price, paying 9s. or 10s. for what in wholesale is not worth above 7s. and so on.

(Enclosure, No. 8.)

A STATEMENT of Samples of Tea shipped on account of the Honourable East-India Company by His Majesty's Consul General at *Hamburgh*, and forwarded to the Commissioners for the Affairs of India in London, showing, in *Hamburgh* and Sterling Money, the Prices at which they have been bought, and the Duty that has been paid on each per lb.; and also the Market Prices paid here for Teas of the same Sort and Qualities when bought in large Parcels from the Importers.

I.
TEA.
—
No.8.

No.	SORTS.	Chest.	Net Weight.	Bought at per lb.		Duty paid per lb.		Prices of the same, if bought in large Parcels from the Importer.
				Schillings Banco.	Equal to in Sterling.	Schillings Courant.	Equal to in Sterling parts of a Penny.	
					<i>s. d.</i>			<i>Schill. Banco.</i>
1	Bohea	$\frac{1}{4}$	80	9	0 10	$\frac{1}{8}$	$\frac{1}{9}$	7
2	Ditto	$\frac{1}{4}$	73 $\frac{1}{2}$	10	0 11 $\frac{1}{6}$	$\frac{1}{6}$	$\frac{4}{7}$	8 to 8 $\frac{1}{2}$
3	Congo	$\frac{1}{4}$	76	13 $\frac{1}{2}$	1 3	$\frac{1}{5}$	$\frac{2}{5}$	11
4	Ditto	$\frac{1}{4}$	73 $\frac{1}{2}$	16	1 5 $\frac{3}{4}$	$\frac{1}{4}$	$\frac{9}{5}$	15
5	Campo	$\frac{1}{8}$	30	13 $\frac{1}{2}$	1 3	$\frac{1}{5}$	$\frac{8}{5}$	11
6	Ditto	$\frac{1}{4}$	69 $\frac{1}{2}$	16	1 5 $\frac{3}{4}$	$\frac{1}{4}$	$\frac{4}{5}$	14
7	Souchong ..	$\frac{1}{8}$	36 $\frac{1}{4}$	9	0 10	$\frac{1}{8}$	$\frac{1}{9}$	8
8	Ditto	$\frac{1}{8}$	33 $\frac{1}{4}$	14	1 3 $\frac{1}{2}$	$\frac{1}{5}$	$\frac{6}{5}$	11 $\frac{1}{2}$
9	Ditto	$\frac{1}{4}$	73	24	2 2 $\frac{1}{2}$	$\frac{1}{2}$	$\frac{4}{5}$	18 to 20
10	Pekoe	$\frac{1}{4}$	53 $\frac{1}{2}$	36	3 3 $\frac{3}{4}$	$\frac{3}{4}$	$\frac{2}{3}$	32 to 36
11	Ditto	$\frac{1}{8}$	26	60	5 6 $\frac{1}{3}$	$\frac{2}{3}$	$\frac{1}{7}$	52 to 54
12	Ditto	$\frac{1}{8}$	17 $\frac{1}{2}$	80	7 4 $\frac{1}{2}$	1	$\frac{1}{6}$	64 to 72
13	Hyson skin ..	$\frac{1}{4}$	56 $\frac{1}{2}$	9	0 10	$\frac{1}{8}$	$\frac{1}{9}$	7
14	Ditto	$\frac{1}{8}$	25 $\frac{1}{2}$	14	1 3 $\frac{1}{2}$	$\frac{1}{5}$	$\frac{1}{6}$	11
15	Ditto	$\frac{1}{4}$	53 $\frac{1}{2}$	18	1 8	$\frac{1}{4}$	$\frac{1}{10}$	14 to 15
16	Twankay ..	$\frac{1}{4}$	69 $\frac{1}{2}$	14	1 3 $\frac{1}{2}$	$\frac{1}{7}$	$\frac{1}{6}$	10
17	Ditto	$\frac{1}{4}$	69	17 $\frac{1}{2}$	1 7 $\frac{1}{2}$	$\frac{1}{4}$	$\frac{1}{10}$	15
18	Ditto	$\frac{1}{8}$	34 $\frac{1}{2}$	20	1 10 $\frac{1}{2}$	$\frac{1}{4}$	$\frac{2}{5}$	16
19	Young Hyson	$\frac{1}{8}$	36	16	1 5 $\frac{3}{4}$	$\frac{1}{7}$	$\frac{1}{8}$	12
20	Ditto	$\frac{1}{8}$	40 $\frac{3}{4}$	26	2 4 $\frac{2}{3}$	$\frac{1}{3}$	$\frac{8}{7}$	20 to 22
21	Hyson	$\frac{1}{4}$	54 $\frac{1}{2}$	30	2 9 $\frac{3}{5}$	$\frac{3}{7}$	$\frac{3}{7}$	27
22	Ditto	$\frac{1}{4}$	55 $\frac{1}{2}$	34	3 1 $\frac{2}{5}$	$\frac{5}{11}$	$\frac{5}{11}$	30
23	Ditto	$\frac{1}{4}$	56 $\frac{1}{2}$	40	3 8 $\frac{1}{4}$	$\frac{2}{9}$	$\frac{1}{2}$	36
24	Imperial ..	$\frac{1}{8}$	44	38	3 6	$\frac{2}{3}$	$\frac{5}{6}$	34
25	Gunpowder ..	$\frac{1}{8}$	47 $\frac{1}{2}$	40	3 8 $\frac{1}{4}$	$\frac{1}{2}$	$\frac{4}{5}$	36 to 38
26	Ditto	$\frac{1}{8}$	44	46	4 3	$\frac{3}{5}$	$\frac{5}{5}$	42

The exchange is taken at 13*m.* 9*s.* banco per £. sterling.

The agio is taken at 100 banco to 125 courant.

The duty is calculated at 1 $\frac{1}{2}$ per cent. on the amount in banco at which the tea is valued by brokers on arrival, but it is paid in courant money.

(Signed) HENRY CANNING.

Hamburgh, 20th Oct. 1829.

Consul General

I.
TEA.
No. 8.

(No. 7).—Copy of a Letter from Alexander Ferrier, Esq., his Majesty's Consul at Rotterdam, to the Commissioners for the Affairs of India, dated 12th Sept. 1829.

Sirs,

IN compliance with instructions received from the Earl of Aberdeen, I have purchased, for account of the East-India Company, to be forwarded to your Board, 35 samples of the different sorts of tea most generally in use in this country: which I expect to be able to forward per the English steam-boat "The Queen of the Netherlands," which leaves this place next Wednesday, the 16th instant.

The tin boxes containing the samples will be securely packed in six larger cases, each addressed in the manner directed; and the cost of the whole, including charges, will amount from £160 to £180, the particulars of which I shall have the honour to transmit to your Board, along with the bill of lading, when the samples are shipped; and I shall then also take the liberty to point out the mode for my reimbursement, having now stated the probable value, for the purpose of effecting insurance, should such be deemed necessary.

I have, &c.

(Signed)

ALEX. FERRIER.

(No. 8).—Copy of a Letter from Alexander Ferrier, Esq., his Majesty's Consul at Rotterdam, to the Commissioners for the Affairs of India, dated 15th Sept. 1829.

Sirs,

WITH reference to the letter I had the honour to address you on the 12th instant, I have now to transmit herein Mr. Richard Sharp's bill of lading for, shipped on board his vessel "The Queen of the Netherlands" steam boat, bound to London, to your order: Six chests addressed agreeably to your directions, containing 35 samples of tea, of which I also here enclose the invoice, amounting to *f.* 1,929. 02., and making at the exchange of *f.* 12. 12½, being that of to-day, £159. 1s. 10d. sterling, which I beg the favour of you to cause to be paid, at your convenience, into the hands of my friends, Messrs. Coutts & Co. of your city.

In making the sample boxes, I have made a small deviation from your instructions, having omitted the price on the label, and inserted the name, and the *running* and *assorted* numbers of each sample, the *first* on the *left*, and the *second* on the *right corner*, following the description of the sample, which, by comparing with the corresponding Nos. in the invoice, I trust will be found sufficiently perspicuous.

Of the Bohea and Pekoe teas, there are only two samples of each, because the range of quality did not admit of more. On the other hand, the diversity of assortments found in the Souchon, rendered it advisable to send four samples of this kind. The other sorts comprise three samples.

All the boxes contain at least about the quantity ordered; some unavoidably contain more, from the close packing, it having been considered best to preserve an uniformity in the size of the sample boxes, for the sake of greater security in the outward package.

In further elucidation of the present state of the tea trade in this country, I take the liberty to enclose, for your information, a short account of it, to which I have added a Table referring to the 35 samples forwarded, recapitulating the retail prices at which they have been purchased; the corresponding wholesale prices now quoted, which will be generally found higher than those quoted last November; the ships' names by which imported; the name of the Hong merchants by whom shipped; the flag under which imported; and the numbers of the lots by which the parcels are distinguished in the tea establishment.

The Table likewise states, by way of remarks, the three respective duties, Nos. 1, 2, 3, under which teas are admissible into this country, both per 100 lbs. and also per half-pound Netherlands, the manner of levying which is explained in the further statement which also accompanies the present.

I shall be happy to afford any further information which your Board may think fit to call for, having the honour to subscribe myself, with great respect, &c.

(Signed)

ALEX. FERRIER.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 873

(Enclosure No. 1.)

L.
FCA.
No. 8.

INVOICE of Thirty-five Samples of Tea, purchased by Alexander Ferrier, Esq. his Majesty's Consul for Rotterdam, the Hague, &c., by order of the Right Honourable His Majesty's Principal Secretary of State for Foreign Affairs, on account of the East-India Company, and for their Account and Risk, shipped by the "Queen of the Netherlands," Steam-boat, commanded by Richard Sharp, to the Address of the Board of Commissioners for the Affairs of India.

	No.	No. lbs.		No.					
No. 1.	1	10. 5	Bohea ..	1	at 55 Cents per $\frac{1}{2}$ lb. Netherlands	f.	11	55	
	2	10. 2	ditto ..	2	65 .. ditto		13	26	
	3	10. 3	Congo ..	1	110 .. ditto		22	44	
	4	10. 2	ditto ..	2	125 .. ditto		25	50	
	5	11. 7	ditto ..	3	150 .. ditto		35	10	
	6	10. 7	Campoi ..	1	100 .. ditto		21	40	
No. 2.	7	10. 1	ditto ..	2	at 115 .. ditto		23	23	
	8	10. 6	ditto ..	3	200 .. ditto		42	40	
	9	10. 2	Souchon ..	1	110 .. ditto		22	44	
	10	11. 0	ditto ..	2	180 .. ditto		39	60	
	11	10. 9	ditto ..	3	225 .. ditto		49	05	
	12	9. 5	ditto ..	4	290 .. ditto		55	10	
No. 3.	13	14. 5	Pecco ..	1	at 450 .. ditto		130	55	
	14	15. 3	ditto ..	2	480 .. ditto		146	88	
	15	10. 5	Songlo ..	1	110 .. ditto		23	10	
	16	10. 0	ditto ..	2	115 .. ditto		23	0	
	17	10. 6	ditto ..	3	120 .. ditto		25	44	
No. 4.	18	10. 0	Tonkay ..	1	at 100 .. ditto		20	0	
	19	9. 6	ditto ..	2	110 .. ditto		21	12	
	25	10. 8	ditto ..	3	120 .. ditto		25	92	
	21	9. 5	Hyson Skin	1	90 .. ditto		17	10	
	22	10. 1	ditto ..	2	110 .. ditto		22	22	
	23	10. 6	ditto ..	3	130 .. ditto		27	56	
No. 5.	24	11. 0	Hyson ..	1	at 190 .. ditto		41	80	
	25	11. 0	ditto ..	2	215 .. ditto		47	30	
	26	10. 3	ditto ..	3	240 .. ditto		49	44	
	27	15. 9	Young Hyson	1	150 .. ditto		47	70	
	28	15. 2	ditto ..	2	190 .. ditto		57	76	
	29	15. 0	ditto ..	3	220 .. ditto		66	0	
No. 6.	30	14. 3	Imperial ..	1	at 250 .. ditto		71	50	
	31	15. 0	ditto ..	2	290 .. ditto		87	0	
	32	14. 2	ditto ..	3	350 .. ditto		99	40	
	33	17. 1	Gunpowder	1	300 .. ditto		102	60	
	34	17. 6	ditto ..	2	340 .. ditto		119	68	
	35	18. 4	ditto ..	3	380 .. ditto		139	84	
					Carried forward ..	f.	1,773	93	

(continued.)

1.	CHARGES :	Br. forward ..	f. 1,773 92
11.A.	35 boxes at 175 cents each	f. 57 75	
	2 larger boxes	5 25	
N.D.S.	6 quires of paper	1 20	
	Brokerage, 1 per cent.		f. 64 20
	6 packing cases, at $\frac{1}{2}$. 90		17 74
	Duty outwards and shipping charges		17 40
	Postages and petty expenses		4 25
			4 50
			108 09
	Commission $2\frac{1}{2}$ per cent.		f. 1,882 02
			47 0
			1,929 02
	Exch. f. 12 · 12 $\frac{1}{2}$	£.	159 1 10
Rotterdam, 15th Sept. 1829.	(Errors excepted.)	(Signed)	ALEX. FERRIER.

(Enclosure, No. 2.)

A short Account of the State of the Tea Trade in the Netherlands in 1829.

THE consumption of Bohea tea is very much diminished by the low prices of Congo, Campoi, and Souchon. The importations of the first-mentioned have also of late decreased considerably, and whatever is imported ought to be in *quarter* or in *Congo* chests, which is the description in most general demand. Assuming the quantity of 6,000-4 chests of tea as the basis for an assorted cargo, 400-4 chests of Bohea would be a proper proportion.

Of Souchon, Congo, and Campoi, the *first* is most in use, after which follows the *Congo*, and lastly, the Campoi. The consumption of the last-mentioned is not extensive, unless it has a Pecco flavour, in which case it will command high prices. Of these three sorts, the high-flavoured, and those particularly which hold water the best, are most generally esteemed and sought after.

Pecco is sparingly demanded for home consumption. The best qualities, which must be particularly *grey or whitish* at the points, are much inquired after for Brody, on the frontier of Poland and Russia, and command high prices; and considerable orders also come occasionally from Frankfort on the Maine for the same descriptions. A parcel of 400-4 chests of the foregoing description (*grey*), in a general cargo, would be sure to answer well. A *larger* proportion of this kind might subject it to a considerable reduction in value.

Of Tonkay, Hyson Skin, and Songlo, the *first* is in greatest demand for the consumption of this country, and the two other sorts in proportion to the rotation in which they here stand.

For a cargo as already described, the proportions of

700-4 chests Tonkay,
400-4 — Hyson Skin,
200-4 — Songlo,

would be considered a good assortment. Of these three sorts, those having the Hyson, or (as it is termed) curled leaf, are most esteemed. The Tonkay of that description is chiefly purchased for Braband, and sometimes also for the Nether Rhine.

Hyson experiences a pretty extensive consumption. The very fine qualities find ready purchasers, at high prices, for the Braband market, where there is a considerable

consumption of it; and it is also occasionally ordered at high prices for Germany. Young Hyson (called Uxim in the Netherlands) meets in Holland a tolerable consumption, but it is most generally used in Friesland, and the fine qualities command high prices.

Imperial (of large round grain) is not generally used; but the fine descriptions are sometimes purchased at extravagantly high prices for the Brabant market: 150-4 chests would be a proper proportion of this sort.

The fine Gunpowder (small-grained) fetches high prices; it is chiefly purchased by English travellers, and likewise for the purpose of smuggling into England, which is also occasionally the case with good Bohea tea in quarter-chests.

The prices charged in the invoice of the accompanying samples are the current *retail* prices of the day; but the prices now quoted for the *wholesale* lots or chops at public sales will be found in the annexed Table.

As the Netherlands Trading Company, however, have advertised a sale of 16,583 chests against the 14th October, the present quotations may possibly undergo some alteration, more especially those of the finer qualities, as the sale will chiefly consist of *old* ordinary parcels, purchased by the Company at their first outset, on the spot, on speculation, together with some parcels of middling and good middling qualities, imported by them in 1828 by the ship *Helena*. The fine qualities are wanting.

The Trading Company intend, for the first time, in the ensuing sale, as far as regards the *Helena's* cargo, to introduce new conditions; that is, to weigh *net*, without any allowance of *good weight*, and also to deduct only the *real* tares. Hitherto the customary allowances have been from five to seven per cent. upon the *real* tares, and about three pounds and a half Netherlands silent weight; and which conditions will probably continue to be granted by individual importers, both Dutch and foreign, as being an additional inducement for purchasing with the dealers in that article.

Tea improves at present in public estimation, and there is a great probability of an advance, if the Americans discontinue their supplies, which they have already begun to do this year, on account of the high duties, and have carried all to Hamburg, from whence partial supplies have come hither, of the fine qualities.

The two first expeditions undertaken by the Trading Company consisted of *four* ships *each* year, but the losses from those operations rendered it advisable for the Company to confine their third and fourth expeditions to two cargoes annually.

It is generally expected that some alteration in the tea trade is at present in contemplation with the Netherlands' Government; and the opinion is, that the interest and will of his Netherlands Majesty incline towards a monopoly in favour of the Trading Company, which the dealers of the article are in favour of; while, on the other hand, it is no less generally deprecated by the general commission merchants.

The consumption of tea continues without any perceptible increase, which is chiefly ascribed to the present low state of the coffee market.

The tea establishment referred to in the following Table is conducted by two warehousemen of respectability, and their integrity and responsibility are guaranteed to the public by commissioners, who have the faculty of inspecting and directing the management of the establishment.

Their duties are to receive and warehouse the teas outstanding; to sample and arrange the different chops into lots of 20/4 chests, in which quantity they are generally sold, for which they issue warrants, and remain answerable for the identity of the teas, so long as they continue in possession; those warrants in the meanwhile being transferable, and likewise admissible as *legal* pledges for loans of money.

For those respective duties the establishment charges /3, or 300 cents for every 100 kilo or 100 lbs. Netherlands, and the purchasers afterwards pay 10 stivas or 50 cents per month for warehouse rent of 8/4 chests, and further, for weighing and delivery, 8 stivas or 40 cents per quarter-chest.

I.
TEA
—
No. 8.

(Enclosure, No. 3.)

TABLE showing the origin of Thirty-five Samples of Tea, purchased by Alexander Ferrier, Esq., his Britannic Majesty's Consul at Rotterdam, the Hague, &c. for account of the East-India Company, and forwarded to the Commissioners for the Affairs of India, together with the Current Wholesale and Retail Prices, and the respective Duties levied thereon, under different Circumstances, upon Importation into the Netherlands.

Nos. of Chests.	Running Nos. of Samples.	Description of Tea.	Assorted Nos. of each Description.	Retail Price per ½ lb. Nds.	Wholesale Price per ½ lb. Nds.	NAMES of the Ships by which imported.	NAMES of the Hong Merchants.	Under what Flag imported.	No. of the Lots in the Dutch Tea Establishment.
1	1	Bohea	1	55	50	China	Manhof ..	American	Unknown.
	2	ditto	2	65	60	Jorina	Zouqua ..	Dutch ..	1,802 1,808
	3	Congo	1	110	94	Prins Van Orange	Chunqua ..	—	1,763 1,781
	4	ditto	2	125	115	Stad Rotterdam	Chunqua ..	—	1,155 1,193
	5	ditto	3	150	140	Nurlands Koning	Howqua ..	—	57 87
	6	Campoi	1	100	90	Zeicur ..	Kinqua ..	—	35 49
2	7	ditto	2	115	110	Jorina	Zouqua ..	—	1,832 1,843
	8	ditto	3	200	275	Cornélis Houtman	Howqua ..	—	246 276
	9	Souchong	1	110	92	Nurlands Koning	Manhof ..	—	858 868
	10	ditto	2	180	160	Prins Van Orange	Puhankacqua	—	1,875 1,884
	11	ditto	3	225	215	Cornélis Houtman	Howqua ..	—	310 320
	12	ditto	4	290	280	Nurlands Koning	Mowqua ..	—	162 172
3	13	Pecco	1	450	420	ditto	Zouqua ..	—	191 205
	14	ditto	2	480	465	Wilhelmina Maria	Howqua ..	—	324 337
	15	Songlo	1	110	98	Schoon Verbond	Gowqua ..	—	975 990
	16	ditto	2	115	105	Jorina ..	Mowqua ..	—	1,883 1,901
	17	ditto	3	120	115	Nurlands Koningin	Chunqua ..	—	900 916
4	18	Tonkay	1	100	98	Zemiv ..	Kinqua ..	—	89 92
	19	ditto	2	110	105	Stad Rotterdam	Puankacqua	—	1,317 1,331
	20	ditto	3	120	115	Prins Van Orange	Mowqua ..	—	1,958 1,980
	21	Hyson Skin	1	90	85	Nurlands Koningin	Manhof ..	—	1,013 1,015
	22	ditto	2	110	100	Jorina ..	Mowqua ..	—	1,933 1,943
	23	ditto	3	130	125	Stad Rotterdam	Puankacqua	—	1,969 1,970

5	24	Hyson ..	1	190	182	Stad Rotterdam ..	Puankhequa ..	—	479	488
	25	ditto ..	2	215	205	Nurlands Koning ..	Mowqua ..	—	346	352
	26	ditto ..	3	240	230	Prins Van Orange ..	Manhof ..	—	2,071	2,077
	27	Young Hyson ..	6	150	140	ditto ..	Mowqua ..	—	2,122	
	28	ditto ..	2	190	180	Nurlands Koning ..	Puankhequa ..	—	371	373
	29	ditto ..	3	220	210	Nurlands Koningin ..	Kingqua ..	—	1,050	1,053
6	30	Imperial ..	1	250	240	Arme V. Hope ..	Manhof ..	American	1,940	1,990
	31	ditto ..	2	290	280	Stad Rotterdam ..	Puankhequa ..	Dutch ..	1,407	1,409
	32	ditto ..	3	350	340	Washington ..	Mooghing ..	American	659	663
	33	Gunpowder ..	1	300	295	Globe ..	Choushing ..	—	Unknown.	
	34	ditto ..	2	340	330	Nurlands Koningin ..	Chunqua ..	Dutch ..	1,110	
	35	ditto ..	3	380	375	Stad Rotterdam ..	Puankhequa ..	—	—	

R E M A R K S.

The whole of these teas are subject to the same respective duties; the Congo and Bohea tea here described being likewise in quarter-chests.

	Inwards.		Outwards.		In Transit.	
	<i>f.</i>	<i>cts.</i>	<i>f.</i>	<i>cts.</i>	<i>f.</i>	<i>cts.</i>
No. 1.—Teas imported direct from Canton, or from any of the Dutch East-India possessions, by whole cargoes, under foreign flags, pay flag, pay only	34	0	0	35	850	0
No. 2.—Teas imported under circumstances by the Netherlands flag, pay only	12	0	0	35	3	0
No. 3.—Teas imported in broken cargoes and small parcels, independent of the distinction of flag, pay	51	0	0	35	12	75

per 100 kilograms or 100 lbs. Netherlands, being about equivalent to 200 lbs. old Dutch weight, about 10 per cent. heavier than English.

The foregoing duties, with the augmentation of 13 per cent. syndicate, bring the duty on

No. 1 ..	to 19 cents
2 ..	7 —
3 ..	29 —

per 1 kilo. or 1 lb. Nds.

I.
TEA.
No. 8.

(Enclosure, No. 4.)

DUTIES ON TEAS imported into the Kingdom of the Netherlands, according to the Tariff in force in September 1829.

By Ships under Foreign Flags.

Teas, which it shall appear have been imported in whole cargoes direct from China, or any of the Dutch East-India possessions, pay per 100 kilogrammes or 100 lbs. Netherlands, equal to about 200 lbs. old Dutch weight.

Bohea and common Congo (in whole chest):—

18 f.	...	...	...	...	...	...	inwards.
35 c.	...	...	...	...	...	...	outwards.
4 f. 50 c.	...	...	...	...	...	...	in transitu.

All other sorts:—

34 f.	...	...	...	...	...	...	inwards.
35 c.	...	...	...	...	...	...	outwards.
8 f. 50 c.	...	...	...	...	...	...	in transitu.

By Netherlands' built ships, under the Netherlands flag, and for account of Dutch subjects.

Bohea or coarse Congo:—

7 f.	...	...	...	...	...	...	inwards.
35 c.	...	...	...	...	...	...	outwards.
1 f. 75 c.	...	...	...	...	...	...	in transitu.

All other sorts:—

12 f.	...	...	...	...	...	...	inwards.
35 c.	...	...	...	...	...	...	outwards.
3 f.	...	...	...	...	...	...	in transitu.

Teas imported from all other quarters, under a foreign flag, either in whole or partial cargoes.

Bohea or coarse Congo:—

27 f.	...	...	...	...	...	...	inwards.
35 c.	...	...	...	...	...	...	outwards.
6 f. 75 c.	...	...	...	...	...	...	in transitu.

All other sorts:—

51 f.	...	...	...	...	...	...	inwards.
35 c.	...	...	...	...	...	...	outwards.
12 f. 75 c.	...	...	...	...	...	...	in transitu.

All which duties are subject to an augmentation of 13 per cent. syndicate.

The duties are levied under the following deductions for tares:—For ordinary kinds of chests, weighing 55 kilogrammes or more, 18 per cent.; for all those of ordinary description, weighing under 55 kilogrammes, 25 per cent. As Bohea and common Congo shall only be admitted, unmixed tea imported in whole chests, without such chests serving as covers to small or other packages, there will not be admitted as coarse or common Congo, even if packed in whole chests, if such, as according to the current price at the time of entry, should be valued at 2 f. per kilogramme or net, or upwards; and therefore all teas entered as such may be assumed by the custom-house officers at the value of 2 f., with the supplementary advance according to the laws of the customs applicable to such emergencies.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 879

(No. 9).—Copy of a LETTER from Christian Koch, Esq., his Majesty's Consul at Frankfort, to J. Bidwell, Esq., dated 4th October 1829.

Sir,

British Consulate, Frankfort, Oct. 4, 1829.

I HAVE the honour to enclose the account of purchase of tea, made by order of the Right Hon. the Earl of Aberdeen, for the Board of Commissioners for the Affairs of India, transmitted to me in your letter, dated 12th August, which reached me on the 31st August.

During the present September fair I had the best opportunity of procuring the several sorts of tea, consisting of the highest, middle, and lowest classes in most general use for consumption in this town, as well as for exportation into the interior of Germany and Switzerland.

The purchase consists of 10 different qualities, and 20 lbs. weight each, as stated in the enclosed account, which states all the particulars.

I have expedited the same through the hands of Mr. Martin John Senison at Hamburg, in a case, marked as prescribed, who will ship it by a fast-sailing British vessel for London, under regular advice, and claim his disbursements from the captain, to be reimbursed, together with the freight, on delivery.

The case weighed here cwts. $3\frac{1}{4}$, and the land-carriage to Hamburg has been stipulated at rix-dollars 2 lb. or 0 k. in gold per cwt. (about 6s. 8d. per cwt.) to be delivered there on the 18th inst.; and as vessels are constantly in lading, the samples will probably reach London before the end of this month. They are packed in three original tea chests, each quality in a separate package (as per invoice), and the quality and price is marked on each. These three chests are marked A. B. C., and sealed with my official seal.

A. contains—

Green { No. 1.—20 lbs. the Hyson Skin ordinaire, per lb. 0*f*. 45*kreutzer*, or 1*s*. 3*d*. per lb.
No. 2.—20 lbs. the Songlo fin, per lb. 1*f*. or 1*s*. 8*d*. per lb.
No. 3.—The Hyson fin, per lb. 1*f*. 45*kr*. or 2*s*. 11*d*. per lb.

B. contains—

Green { No. 4.—20 lbs. the Imperial ordinaire, per lb. 2*f*. or 3*s*. 4*d*. per lb.
No. 5.—20 lbs. Poudre a Canon, extra fin, per lb. 3*f*. or 5*s*. per lb.
Black { No. 6.—20 lbs. superior Bohea, per lb. 4*f*. 8*kr*. or 1*s*. 4*d*. per lb.
No. 7.—20 lbs. superior Kempoy, per lb. 1*f*. 45*kr*. or 2*s*. 11*d*. per lb.

C. contains—

Black { No. 8.—20 lbs. the Souchong fin, per lb. 1*f*. 30*kr*. or 2*s*. 6*d*. per lb.
No. 9.—20 lbs. superior Souchong, per lb. 2*f*. 15*kr*. or 3*s*. 9*d*. per lb.
No. 10.—20 lbs. Peccoe fin, per lb. 3*f*. or 5*s*. per lb.

The calculation in shillings has been made by adopting the Exchange on London at 12*f*. Carolin at 11*f*.

The duty on tea of all sorts at Frankfort is hardly one farthing on the pound weight, and therefore not marked on each sample.

My disbursements on this expedition amount to 362*f*. Carolin at 11*f*.; viz.

Per bill (enclosed) of Mr. Henry Schmidt, first house in the tea trade here, 358*f*. 42*k*.

Cartage 2*f*. 0

Postages to Hamburg, &c. 1*f*. 18*k*.

Florins 362 0

£30. 8*s*. 5*d*. sterling, exchange at 11*f*. 54*k*. per pound sterling; and I solicit that the said sum of £30. 8*s*. 5*d*. sterling, may be paid for my account into the hands of Messrs. Fletcher, Alexander, & Co., No. 10, King's Arms Yard, Coleman-street.

I have the honour to be, &c.

(Signed)

CHRISTIAN KOCH, Consul.

5 U 2

I.
TEA.
No. 8.

I.
TEA.
No. 8.

(No. 10.)—Copy of a LETTER from Sir Daniel Bayley, his Majesty's Consul-General at St. Petersburg, to John Bidwell, Esq., dated 25th Sept. (7th October) 1829.

Sir,

I HAVE the honour to acknowledge the receipt of your letter of the 12th August, conveying to me Lord Aberdeen's directions to procure and transmit to the Commissioners for the Affairs of India fair samples of the several sorts of tea sold here, embracing the highest, middle, and lowest qualities of tea in most general use.

In obedience to these commands, I have procured, and put on board a vessel bound for London, called the *Sappho*, John Gatenby, master, a case containing samples of the tea as specified in your letter; to the directions therein I have attended as closely as possible.

I now enclose an account of the tea, amounting to £75. 3s. 5d. at the exchange of the day, which I request you to cause to be paid to Mr. Benjamin Read, No. 5, Great Tower street.

I also enclose a specification of the tea, the bill of lading, and a price-current.

The usual passage of ships from Cronstadt to London is a month at this season, and the *Sappho* may be expected about that time.

I have, &c.

(Signed) DANIEL BAYLEY, Consul General.

(Enclosure, No. 1.)

Account of one Box containing Samples of Tea, shipped on board the *Sappho*, Captain Gatenby, to the Honourable the Commissioners for the Affairs of India.

In more general use.						Rbls.	Rbls.
25 lb. highest black-flower tea	..	..	..	..	at 15	375	
25 - lowest ditto	..	..	..	..	- 10	250	
25 - highest black family tea	..	..	..	..	- 8	200	
25 - lowest ditto	..	..	..	..	- 5	125	
25 - highest green tea	..	..	..	..	- 15	375	
25 - lowest ditto	..	..	..	..	- 8	200	
							1,525
Export duty, 2·70, and custom-house charges	..	..				17 73	
Freight paid here, £1	..	..	..	..	..	22 58	
Six boxes and one case, mats, ropes, &c.	..	..	..			39 0	
Shipping charges, and sending to Cronstadt	..	..	..			40 50	
Postages	..	..	..	..	..	48 16	
							167 97
						Rbls.	1,692 97
at 10. 21·32.						£.	75 3 5

St. Petersburg, 25th Sept. (7th Oct.) 1829.

(Enclosure, No. 2.)

Specification of the Samples of Tea sent per Sappho.

J.
F. A.
No. 8.

						<i>Per lb. Russ.</i>	} Import duty at Kiachta.
25	Russ. lbs.	highest black flower tea, at 15 c. per lb.	..	..	..	2 10 <i>cop.</i>
25	—	lowest .. ditto .. 10 ditto ..	..	..	..	2 10
25	—	highest black family tea 8 ditto ..	..	..	..	1 67½
25	—	lowest .. ditto .. 5 ditto ..	..	..	..	1 67½
25	—	highest green tea .. 15 ditto ..	..	..	..	2 10
25	—	lowest .. ditto .. 8 ditto ..	..	..	..	1 32½
The above reduced into English Weight and Sterling Money.						<i>Per lb. Eng.</i>	
22½	Eng. lbs.	highest black flower tea, at 14/5 ..	..	..	..	2s. 0½d.
22½	—	lowest .. ditto .. 9/9 ..	..	..	..	2 0½
22½	—	highest black family tea 7/10 ..	..	..	..	1 7½
22½	—	lowest .. ditto .. 4/10 ..	..	..	..	1 7½
22½	—	highest green tea .. 14/5 ..	..	..	..	2 0½
22½	—	lowest .. ditto .. 7/10 ..	..	..	..	1 3½
Being retail prices of sorts in most general use.							

Drawback for Licences taken out for the Exportation of Tea.

On all black teas, without distinction 1s. 7½d. per lb. Eng.

On all green teas, without distinction 1s. 3½d. ditto.

Export duty on all teas, 20 *cop.* silver per pood, or 2s. per cwt. Eng.

The consumption of black compared to green tea is as 80 to 1.

Petersburgh.

I.

(Enclosure, No. 3.)

TEA.

No. 8.

Magasin de Thés Chinois de Marinine, nouvellement reçus de la Foire de Nijni Noogorod, de l'Année 1829 ;

Se vendant à des Prix inférieurs aux Anciens, dans le Magasin de M. Marinine, Perspective de Neosky, en face de la Cathédrale de Casan, Maison du Pharmacien Imsen, No. 23, près de la Pharmacie.

PRIX COURANT.

	Thés Noirs.	Prix de la Livre.	
		Rbls.	Cop.
Thé ordinaire		4	0
Thé supérieur		5	0
Thé de famille, nommé Mioncone		5	50
Thé de famille supérieur		6	50
Thé odoriférant, nommé Hin-Soun-Tshen-Youin		7	0
— supérieur, nommé You-Tshen-You-Yan-Toumi		8	0
Thé de fleurs, nommé Sine-You-Tsoune-Dsi		9	0
— — Sian-Fa-Tshon-Dsi		10	0
— — Vane-Soune-Tsho-Dsi		11	0
Thé de fleurs supérieur, nommé Mi-You-Kone-Dsi		12	0
Thé liansine, ou odoriférant, nommé Ha-Tshen-Tshou-Ane-Same		15	0
— — — Vane-Soune-Tshou-Ane-Peha		18	0
— supérieur, nommé Sou-Fa-Tshone-Peha		20	0
Thés du Khan, supérieurs et blancs.			
Thé de Fousy Rosé-A-Dsi-Losanc-Ossoska		25	0
— Tia-I-Mo-Li aux roses, ou aux trois lys		30	0
— Losane Bouqueta, thé du Khan blanc		35	0
Thé de première qualité, nommé Foutsanskoy, dans des boîtes de plomb, doublées d'étoffes en soie blanche		50	0
Thés Liansine emboîtes ; et Thés du Khan supérieurs.			
Thés de diverses dénominations, en boîtes vernissées, et dans des étuis en plomb, pesant de 2½ livres à 5½ livres, du prix de 50 R., à		125	0
Thé d'une qualité très supérieure, en boîtes richement ornées d'étoffes Chinoises, en soie, pesant de 2½ livres à 4 livres, du prix de 100 R., à		200	0
Thé supérieur, nommé Kon-Lane-Samé, en boîtes richement ornées de figures Chinoises, et d'étoffes en soie, pesant 1½ livre, prix de la boîte de 150 R., à		250	0

Les personnes qui désireront se procurer les qualités de thés ci-dessus désignées, les recevront dans les véritables boîtes Chinoises de 1, 2, 3, 5, et 10 livres, et convenablement emballées pour le transport, de même que dans les Zibiks entiers, d'après le Prix Courant.

Thés Verds.	Prix de la Livre.		Prix de la Boite.	
	<i>Rbbs.</i>	<i>Cop.</i>	<i>Rbbs.</i>	<i>Cop.</i>
Thé nommé Lianzeooy	7	0	—	—
— Gentshongenoy	8	0	—	—
— — supérieur	10	0	—	—
— Tshani-Goosskoy, supérieur	12	0	—	—
Thé, en petites boîtes $\frac{1}{4}$ de livre	—	—	12	0
Thé Vonsovoy, nommé Kone-Sou-T-Joulane	15	0	—	—
— supérieur, dans des boîtes en plomb, $\frac{1}{4}$ de livre ..	—	—	17	0
Thé du Khan, de Fousy-Losana-Bouqueta	25	0	—	—
— supérieur, de Fousy-Losana-Ossoska	35	0	—	—
Thé de fleurs odoriférantes, nommé Kou-Lane, qualité supérieur	50	0	—	—

I.
F. A.
No. 8.

Les personnes de l'intérieur pourront se procurer sans le moindre retard ces mêmes qualités de thés, aux prix ci-dessus indiqués, en s'adressant au dit magasin, et en ajoutant à leurs demandes les frais de port.

(No. 11.)—Copy of LETTER from J. C. Buchanan, Esq., His Majesty's Acting Consul at New York, to John Bidwell, Esq., dated 31st October 1829.

Sir,

I HAVE the honour to acknowledge your Letter of the 13th August last, desiring me, by directions from the Earl of Aberdeen, that I should procure and transmit to the Board of Commissioners for the Affairs of India, fair samples of the several sorts of tea sold at New York, and instructions as to the manner and form in which his Lordship's directions should be attended to.

I have procured samples of the above article, and beg to enclose invoice and bill of lading thereof, and also a statement of the expense incurred, which I can be reimbursed through Messrs. Puget and Bainbridge's, bankers.

The quantity of several of the samples will be found considerably over 20 lbs. weight, where packages could not be found of that weight, and it would not be a fair sample to break the packages. The wholesale and retail prices appear in separate columns, and the duty payable; no drawback of duty could be allowed here, as there was not 50 dollars worth imported in any one ship, which is required to claim it.

The ship "Hannibal" is now ready to sail, and will probably arrive as soon as you receive this letter.

I am, &c.

(Signed)

J. C. BUCHANAN,
Acting British Consul

L.
H. A.

(Enclosure, No. 1.)

No. 8.

INVOICE of Tea shipped on Board the Hannibal, F. H. Hebbard, master, for London, containing three Chests, eight Half-Chests, one Case, and four Cattys, by his Majesty's Consul at New York, to the Commissioners for the Affairs of India in London.

No.	QUALITIES.	PACKAGE.	Weight.	Price at Importers' Sale at Auction.	Price at Traders' Stores.	AMOUNT.		City Price by Retail.	DUTY Charged
			<i>lbs.</i>	<i>cts.</i>	<i>cts.</i>	<i>dls.</i>	<i>cts.</i>	<i>cts.</i>	<i>cts.</i>
1	Hyson	.. chest ..	68	106	110	74	80	125	40
2	Ditto	.. half ditto ..	35	93	96	33	60	112½	40
3	Ditto	.. ditto ..	29	87	90	26	10	100	40
4	Young Hyson	.. ditto ..	48	100	104	49	92	118¾	40
5	Ditto	.. ditto ..	49	85	90	44	10	100	40
6	Hyson Skin	.. chest ..	57	66	68	38	76	75	28
7	Ditto	.. half ditto ..	30	53	56	16	80	62½	28
8	Souchong	.. case ..	21	86	90	18	9	100	25
9	Ditto	.. half chest.	31	68	70	21	70	75	25
10	Ditto	.. ditto ..	34	53	56	19	4	62½	25
11	Pouchong	.. ditto ..	36	68	70	25	20	87½	25
12	Ditto	.. chest ..	62	57	60	37	20	75	25
13	Gunpowder	.. two cattys	26	128	133	34	58	150	50
14	Imperial	.. ditto ..	26	114	117	30	42	125	50
						<i>Dls.</i>	471 12		

The custom-house allows 20 lb. tare on all chests containing green tea; the actual weight is less, one pound, which is always added by the importer to the dealer. When covered with matting, an allowance of two pounds is made on each chest. The tare of packages is found by emptying two or more, and averaging the weight. At most public sales the price of costs will vary from three to nine cents. a lb. Small invoices of very fine Hyson and Young Hyson will often sell from 125 to 150 cents. a lb.; the difference on other descriptions will not be so great.

All teas are sold for approved notes at six months.

New York, Oct. 19, 1829.

(Errors excepted.)

REMARKS.

1 Fair sample for first quality for city trade.	8 Fair sample for first quality for city trade.
2 ditto second ditto ditto.	9 ditto second ditto do. and country do.
3 ditto third ditto country trade.	10 ditto most consumed in country.
4 ditto first ditto city trade.	11 ditto first quality for city trade.
5 ditto second ditto do. and country do.	12 ditto second ditto ditto.
6 ditto first ditto city trade.	13 ditto of middle quality.
7 ditto most consumed in country.	14 ditto southern or New Orleans trade.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 885

(Enclosure No. 2.)

I.
TEA.
No. 8.

STATEMENT of Expense incurred in obtaining Samples of the several sorts of Tea sold at New York, by directions of the Earl of Aberdeen, for the Board of Commissioners for the Affairs of India, by H. M. Consul at New York.

	Dls.	Cents.
14 packages of tea, cost	471	12
Charges, shipping, &c.	4	00
	475	12
Commission, two and a half per cent. on 475 d. 12 c.	11	87
	480	99

New York, 31st October 1829.

(No. 12.)—Copy of a Letter from George Manners, Esq., his Majesty's Consul at Boston, to John Bidwell, Esq., dated November 25, 1829.

Sir,

IN compliance with the instructions of the Earl of Aberdeen, I have shipped on board the American ship *Dover*, bound to Liverpool (where she will probably arrive between the 20th and 26th December), 12 packages, containing samples of teas most generally used in this state, which I have addressed as desired, and, as no vessel will sail hence for London for some time, consigned to the collector of his Majesty's Customs at Liverpool, to whom I have written, and enclosed a bill of lading.

I deemed it advisable to take sufficient quantities to enable me to receive the drawback of the whole duties; to entitle me to which, it was necessary to take as much as was charged with 50 dollars duty *on each separate importation*. Could I have obtained all the required samples out of one and the same cargo, a less quantity would have sufficed. I have the honour to observe, that unbroken packages will prove much more correct samples than could have been obtained from tea dealers, who would have charged retail prices, which, with the duties that must have been paid, would have amounted to as much or more expense than has been incurred.

The teas were selected for me by Mr. Bryant P. Tilden, who has great experience in the Canton trade, and were purchased at the same prices that would have been charged by the 100 chests. I am much indebted to him, and also to Messrs. Perkins and Co. of this city, who are the most extensive East-India merchants in the United States, for the information which enabled me to make out the correct statement, which I have the honour to transmit herewith for the Commissioners for the Affairs of India in London, and of which I shall send copies in duplicate by the *Dover* for the perusal of the Earl of Aberdeen, conceiving that it may be useful to refer to when the question relative to the renewal of the East-India Company's charter shall be taken into consideration. It will be seen that, in addition to the present wholesale and retail prices, I have stated their prime cost at Canton.

I.
TEA.
—
No. 8.

The whole cost and charges of the teas were 508 dollars and 32 cents : from which is to be deducted 236 dollars 76 cents, being the amount of duties (as per invoice herewith sent), which will be paid on receipt of a certificate on landing from the American Consul, which I have requested the collector of the customs at Liverpool to obtain and forward to me. The balance of 271 dollars 56 cents I will thank the Commissioners for the Affairs of India to have paid into the hands of Messrs. Robert and William Pulsford, of Great St. Helen's, London, merchants, to the credit of Messrs. Isaac Winslow and Son, of Boston, merchants.

I have, &c.

(Signed) GEORGE MANNERS.

(No. 13.)—Copy of a Letter from George Manners, Esq., his Majesty's Consul at Boston, to the Commissioners of the India Board, dated November 25th, 1829.

My Lords and Gentlemen,

IN conformity with instructions received from his Majesty's Principal Secretary of State for Foreign Affairs, I have forwarded to you, by the American ship *Dover*, *via* Liverpool, there being no vessel about to sail hence for London, 12 packages, containing samples of teas most generally used in this State, and have the honour to transmit herewith a Statement containing all the information required, together with their prime cost in Canton.

In my despatch relative to the subject, forwarded to the Foreign Office, I have explained all the circumstances respecting the purchase of the samples. I shall be obliged by your paying the amount of the cost and charges; *viz.* 271 dollars 56-00. into the hands of Messrs. Robert and William Pulsford, of Great St. Helen's, London, merchants, to the credit of Messrs. Isaac Winslow and Son, of Boston, merchants.

I have transmitted duplicate invoices, and the necessary vouchers to the Foreign Office. The packages have on them a printed address similar to the enclosed. I have consigned them to the Collector of his Majesty's Customs at Liverpool, whom I have requested to obtain from the American Consul the certificate of landing necessary to cancel the bonds given here, and so enable me to receive back the drawback.

I have, &c.

(Signed) GEORGE MANNERS.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 887

(Enclosure, No. 1.)

INVOICE of Twelve Packages of Tea, shipped by His Britannic Majesty's Consul at Boston, George Manners, on board Ship Dover, Captain Burnty, bound to Liverpool and consigned to the Collector of the Customs for that Port, being for account and risk of the Commissioners for the Affairs of India in London.

1.
TEA.
No. 8.

No.	CARGO.		Lbs.	Cents.	Dolls. Cents.
1	Jasper ..	1 chest Tonkay Hyson ..	78 net	.. 50	39 —
2	Parthian ..	1 case Souchong ..	50 ..	.. 75	37 50
3	Jasper ..	1 chest ditto ..	86 ..	.. 47	40 42
4	Parthian ..	1 ditto Hyson Skin ..	65 ..	.. 55	35 75
5	Jasper ..	1 ditto .. ditto ..	62 ..	.. 49	30 38
6	Parthian ..	1 ditto Young Hyson ..	90 ..	.. 80	72 —
7	Ditto ..	1 ditto Tonkay ditto ..	82 ..	.. 56	45 92
8	Louisa ..	1 package Hyson ..	20 ..	.. 95	19 —
9	Ditto ..	1 chest .. ditto ..	63 ..	.. 87½	55 12
10	Ditto ..	1 ditto .. ditto ..	63 ..	.. 80	50 40
11	Ditto ..	½ ditto .. ditto ..	35 ..	.. 85	29 75
12	Ditto ..	½ ditto .. ditto ..	35 ..	.. 90	31 50
Deduct Duty : debentures on					486 74
					Dolls. Cts.
287 lbs. green tea 28 Cts. ..					80 36
136 — black 25 ..					34 —
306 — Hyson and Young Hyson 40 ..					122 40
					236 76
Charges :					
Expense of printing, packing, custom-house fees, truckage, wharfage, and blunds paid to B. Tilder 6 58					249 98
Paid B. P. Tilder for his services in selecting, purchasing, and shipping 15 —					21 58
					Dolls. 271 56

(E.E.)

Boston, 24th November 1829.

(Signed) GEORGE MANNERS.

(Enclosure, No. 2.)

Wholesale and Retail Prices, and Cost in China, of Twelve Samples of Tea, forwarded by His Majesty's Consul to the Commissioners for the Affairs of India in London.

Number of the Packages.	D E S C R I P T I O N.		Quantity.	Duty per lb.	Whole Cost of Samples, free of Duty.	Price per lb. by the 100 Chests, free of Duty.	Retail Price paid by the Public, Duty included.	Cost per Pecul in China.	R E M A R K S.
		Quality.							
1	1 chest	Tonkay Hyson ..	ordinary	Lbs. 78	Doll. Cents. 17 16	Cents. 22	Doll. Cents. — 57	Tales. 16	The pecul is about 133 lbs.; the tale about 1 <i>dli.</i> 25/00 <i>cts.</i> much used. ditto. used in the country. much used. used same as Hyson skin. much used. ditto. ditto. (Exchange 9½ per cent. advance.)
2	1 case (2 boxes)	Souchong	superior	50	25 —	50	— 85	35	
3	1 chest	Souchong ..	common	86	18 92	22	— 56	15	
4	1 ditto	Hyson Skin	fair	65	17 55	27	— 62½	20	
5	1 ditto	ditto ..	ordinary	62	13 2	21	— 57	16	
6	1 ditto	Young Hyson ..	good	90	36 —	40	— 90	34	
7	1 ditto	Tonkay Hyson ..	fair	82	22 96	28	— 67½	20	
8	1 package (2 boxes)	Hyson	good	20	11 —	55	1 12½	44	
9	1 chest	Hyson ..	fair	63	29 92	47½	1 —	40	
10	1 ditto	ditto ..	ordinary	63	25 20	40	— 90	30	
11	½ ditto	ditto ..	common	35	15 75	45	— 95	32	
12	½ ditto	ditto ..	middling	35	17 50	50	1 5	42	

I have the honour to observe, that Imperial, the highest class of Hysons and Bohea teas, are not generally used in Boston. The duty on the first, and on Gomer Hyson, (of which none is imported *under that name*, is 50. cents per lb., and on the latter (Bohea) 12 cents. The duties on other teas are as follow; viz. Hyson and Young Hyson, 40 cents per lb.; Hyson Skin and Tonkay Hyson, 28 cents; Souchong, and all black teas, 25 cents per lb. A drawback of the whole (without any deduction) is allowed on exportation; but no drawback is allowed unless the duties amount to 50 dollars on goods of the same importation or cargo. The duties on all goods from China are payable at 8, 10, and 18 months, and are secured by the bonds of the importers, and two or more sureties. A discount of four per cent. only is allowed on prompt payment. The samples sent were obtained at the prices charged by the hundred chests. Tea dealers who take only a few chests are charged about four per cent. more. The present retail current prices of teas in Boston are as follow; viz. Imperial, 1 *dli.* 25/00; Hyson, from 90/00 to 1 *dli.* 25/00; Young Hyson, from 90/00 to 1 *dli.* 12½/00; Hyson Skin and Tonkay Hyson, from 57/00 to 75/00; black teas, such as Souchong, Congou, Campoi, &c. from 50/00 to 70/00; Bohea, from 25/00 to 33½ per lb.

The preceding statement may be implicitly relied on, as my information was obtained in a manner and from sources which precluded the possibility of deception. The cost in China was copied from the original invoices. It will be seen, when freight, interest, and insurance, are taken into consideration, that teas are, at present, imported into the United States without any profit to the importers.

British Consulate, Boston, }
November 25, 1829.

(Signed)

GEORGE MANNERS,

His Majesty's Consul in Massachusetts.

(No. 14.)—Copy of a Letter from George Bankes, Esq. to Thomas Lack, Esq., dated at the India Board, 18th January 1830.

Sir,

THE Commissioners for the Affairs of India having considered it advisable to obtain from foreign Europe and America samples of the teas imported into those countries, are desirous that these samples should be examined by a few of the most respectable tea-brokers, in the presence of some person deputed by the Committee of Privy Council for Trade.

I am therefore directed by the Board to request that their Lordships will appoint some officer of their establishment to attend in Cannon-Row for this purpose, and that they will also, if it be in their power, furnish the Board with a list of such persons engaged in the tea trade as are likely to pronounce a just opinion on the respective qualities of the teas.

I have, &c.

(Signed) GEORGE BANKES.

I.
TEA.
No. 8.

(No. 15.)—Copy of a Letter from Thomas Lack, Esq. to George Bankes, Esq., dated at the Board of Trade, 5th February 1830.

Sir,

WITH reference to your Letter of the 18th ultimo, relative to the examination of some samples of tea lately received by the Commissioners for the Affairs of India from foreign Europe and America, I am directed by the Lords of the Committee of Privy Council for Trade to transmit to you the enclosed copy of a letter which has been written to me by direction of the Commissioners of Excise, and in which is contained a list of the names of eight firms or houses of tea-brokers, by whom the greatest quantities of tea have been purchased at the East-India Company's Sales in the last year, and who therefore appear to their Lordships to be the fittest persons to consult on this occasion.

The Lords of this Committee direct me to suggest, that it may be advisable to request of each firm they would communicate the name of the person whom they would recommend for the purposes of the proposed examination.

I am to request that the Lords of this Committee may be apprized of the time when the examination is to be made, and they will take care that Mr. Hume, one of their assistant secretaries, shall attend the meeting.

I have, &c.

(Signed) THOMAS LACK.

(Enclosure in No. 15.)

Copy of a Letter from J. C. Freeling, Esq. to Thomas Lack, Esq., dated at the Excise Office, 30th January 1830.

Sir,

I AM directed by the Commissioners of this Revenue to transmit you, for the purpose of being laid before the Lords Committee of Privy Council, appointed for the consideration of all matters relating to Trade and Foreign Plantations, a statement of the names and addresses of eight houses or firms of tea-brokers, who appear on inquiry to have been the largest purchasers of tea in the last twelve months, as required by your letter of the 27th instant :

I.
TEA.
—
No. 8.

Messrs. Styans, No. 5, Scott's-yard, Bush-lane ;
— Varnham & Co. No. 4, Cophall-court ;
— Brooke & Co. No. 37, Old Jewry ;
— Kemble & Co. St. Antholin's Church-yard, Watling-street ;
— Layton & Co. 41, Lime-street ;
— Thompson & Co. 1, Dunster-court, Mincing-lane ;
— Watkins & Co. 17, London-street, Fenchurch-street ;
— Gibbs & Co. 3, White Hart-court, Lombard-street.

I am, &c.

(Signed) J. C. FREELING.

(No. 16.)—Copy of a Circular Letter from B. S. Jones, Esq. to Messrs. Styans, Messrs. Varnham and Co.; Messrs. Brooke and Co.; Messrs. Kemble and Co.; Messrs. Layton and Co.; Messrs. Thompson and Co.; Messrs. Watkins and Co.; and Messrs. Gibbs and Co.; dated at the India Board, 5th February 1830.

Gentlemen,

THE Commissioners for the Affairs of India have received, from certain of his Majesty's Consuls on the Continent of Europe and the United States of America, samples of the teas imported in the several places where they respectively reside.

The purpose for which these samples have been procured, is to ascertain the relation which they bear in quality and in price to the teas imported by the East-India Company into the United Kingdom.

At the request of this Board, the Lords of the Committee of Privy Council for Trade, having applied to the Commissioners of Excise for the names of such firms or houses of tea-brokers by whom the greatest quantities of tea have been purchased at the East-India Company's sales, have been furnished with a list in which the name of your firm appears.

I am directed by the Board to request that you will be pleased to communicate to me the name of the person whom you would recommend for the purpose of assisting in the examination of the said samples.

As it is the wish of the Board that the examination should be entered upon with the least possible delay, a messenger will wait upon you to-morrow for any answer which you may be pleased to return to this communication.

I am, &c.

(Signed) B. S. JONES.

(No. 17.)—Copy of a Letter from B. S. Jones, Esq., to Peter Auber, Esq., dated at the India Board, 5th February 1830.

Sir,

THE Commissioners for the Affairs of India having, in concert with the Lords of the Committee of Privy Council for Trade, taken measures for ensuring the attendance at this office of persons duly qualified to conduct an examination of the samples of tea which have been lately received from his Majesty's Consuls on the Continent of Europe and in the United States of America, I am directed to request that you will move the Court of Directors to nominate an individual to be present on behalf of the East-India Company at the said examination.

I am, &c.

(Signed) B. S. JONES.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 891

(No. 18.)—Copy of a Letter from Peter Auber, Esq. to B. S. Jones, Esq., dated at the East-India House, 6th February 1830.

I.
12A.

No. 8.

My dear Sir,

IN accordance with your suggestion, I have consulted the Chairman with regard to the individual who should attend to the examination of the samples of foreign tea received from his Majesty's Consuls; and I beg to acquaint you that the Tea Warehousekeeper has been directed to attend such examination, and he will call upon you for the purpose of making such arrangements as may be necessary in consequence.

I am, &c. &c.

(Signed) P. AUBER.

(No. 19.)—Copy of a Letter from H. H. Goodhall, Esq. to B. S. Jones, Esq., dated 6th February 1830.

Sir,

IN consequence of your Letter to the Secretary of the East-India House, I am directed by the Chairman to confer with you upon the subject of the intended examination of the samples of tea which have been received from the Continent, and also from America, and will do myself the honour of waiting upon you by eleven o'clock on Monday morning.

I am, &c. &c.

(Signed) H. H. GOODHALL,
Tea Warehousekeeper.

(No. 20.)

[*Note*.—It having been proposed by Mr. Goodhall that the firm of Venn & Co., (although not included in the list of tea-brokers furnished by the Commissioners of Excise,) should be invited to attend at the examination of the foreign tea, and the Board of Trade having seen no objection to the proposal, the following letter was accordingly addressed to Messrs. Venn.]

Copy of a Letter from B. S. Jones, Esq. to Messrs. Venn and Co., dated at the India Board, 8th February 1830.

Gentlemen,

THE Commissioners for the Affairs of India have received from certain of his Majesty's Consuls on the Continent of Europe, and in the United States of America, samples of the teas imported in the several places where they respectively reside. The purpose for which these samples have been procured is, to ascertain the relation which they bear in quality and in price to the teas imported by the East-India Company into the United Kingdom.

I am directed by the Board to request that you will be pleased to communicate to me the name of the person whom you would recommend for the purpose of assisting in the examination of the said samples.

As it is the wish of the Board that the examination should be entered upon with the least possible delay, a messenger will wait upon you to-morrow for any answer which you may be pleased to return to this communication.

I am, &c. &c.

(Signed) B. S. JONES.

I.
TEA.
No. 8

(No. 21.)—Copy of a Letter from B. S. Jones, Esq. to J. C. Freeling, Esq., dated at the India Board, 8th February 1830.

Sir,

THE Commissioners for the Affairs of India being desirous that the examination of such of the samples of foreign teas as have been received from his Majesty's Consuls should be entered upon forthwith, I am directed to request that you will move the Commissioners of Excise to order one of their officers to attend at the India Board in Cannon-row, at eleven o'clock to-morrow morning, to witness the opening of the packages containing the said samples, and to take such precautions as he may deem to be necessary for the safe custody thereof.

I am, &c. &c.
(Signed) B. S. JONES.

(No. 22.)—Memorandum by B. S. Jones, Esq.; dated at the India Board, 15th March 1830.

THE tea-brokers who were invited to examine the samples of foreign tea, attended at the India-Board Office on Monday, the 15th of February.

There were also in attendance Mr. Goodhall, the East-India Company's Tea warehousekeeper; Mr. Hunt, one of the clerks in his office; Mr. Hume, assistant secretary to the Board of Trade; and Mr. Jones, assistant secretary to the India Board.

The tea-brokers, after conferring together, observed, that although they were willing to enter immediately upon the examination of the samples, it would better suit their convenience if the examination could be postponed until after the conclusion of a tea sale, which was about to take place at the East-India House; and they mentioned Monday, the 15th March, as the day when they should be quite at liberty to inspect and examine the said samples. Lord Ellenborough and Mr. Herries respectively acquiesced in this proposal.

It was suggested, that labels should be affixed to the sides of the several packages of the teas, and numbered from 1 to 103 (being the total number of the samples), and that the *tops* of the packages, on which are marked the prices paid by the Consuls for the teas, should be taken off, and placed out of the sight of the brokers.

This was accordingly done previously to the meeting which took place on the 15th March; when the brokers drew samples for the purpose of being removed to their respective abodes, where they could, more conveniently than at the India Board Office, subject the teas to the usual tests. Samples were also taken by Mr. Goodhall, the East-India Company's tea warehousekeeper.

(Signed) B. S. JONES.

(No. 23.)—Copy of a Letter from B. S. Jones, Esq. to J. C. Freeling, Esq., dated at the India Board, 16th March 1830.

Sir,

In reference to my letter of the 8th ultimo, I beg to inform you, that the tea-brokers attended yesterday for the purpose of examining the samples of foreign tea forwarded by his Majesty's Consuls to the Commissioners for the Affairs of India. As the chambers in which the said samples have been deposited are ill adapted to the process

process of examination, the brokers have judged it necessary that each individual should be furnished with small samples, of about half a pound, of each parcel of tea, in order that they may severally examine the same at their own houses.

They also expressed a wish to be permitted to inspect the tea in bulk at such times as may suit their convenience respectively, instead of being obliged to come in a body for that purpose. If this latter request should be complied with, it will be necessary that I, or some other person on the spot, should have access to the chambers containing the teas; and as your officers, Mr. Snitch and Mr. Saunders, do not feel themselves warranted, without express authority from the Commissioners of the Excise, either to relinquish the custody of the tea, or to allow the samples to be forwarded to the tea-brokers, I have to request that you will be pleased to move the said Commissioners to issue such orders as may facilitate the performance of the duty which has been assigned to the tea-brokers.

I am, &c. &c.

(Signed) B. S. JONES.

Note.—To the foregoing Letter a verbal answer was conveyed to Mr. Jones by the above-mentioned officers of Excise, who superintended the removal of the samples drawn by the brokers, and delivered the keys of the chambers containing the teas into Mr. Jones's hands.

(No. 24.)—Copy of a Letter from certain firms of Tea Brokers to B. S. Jones, Esq., dated London, 6th April 1830.

Sir,

IN compliance with your request, we have separately examined the samples of teas received from the Honourable Board, and subsequently compared our Estimate, the result of which we beg to subjoin.

We think it right to observe that two of the samples of Bohea are decidedly inferior in quality to any imported of late years by the Honourable the East-India Company. With reference to the samples of Congo, which is the description of tea principally consumed in this country (about two-thirds of the whole), there being in each quarterly sale nearly 100 samples, which sell at prices varying from 2s. to 3s. 3d. per lb., and as we are only furnished with five samples, it must be obvious that we can form but a limited opinion as to the relation which they bear in quality to those of the East-India Company.

The importations of Pekoe, young Hyson, and Gunpowder are very uncertain, being chiefly in the privilege of the officers of the Company's ships, and vary very materially in quantity at different periods; consequently fine Pekoe, when the quantity in the market has been large, has sold as low as 3s. 9d. per lb., but from the present scarcity cannot now be obtained under 5s. 6d. per lb. The prices we have therefore affixed are intended to illustrate the relative qualities and worth in a market moderately supplied, rather than the present value, which is unusually high.

We are, &c. &c. &c.

(Signed)

T. BOWLEY.
RICHARD GIBBS.
HENRY KEMBLE.
JAMES LAYTON.
JAMES LAYTON, Jun.

H. W. MACCAUGHEY.
WM. STYAN.
WM. JAS. THOMPSON.
THOS. WATKINS.

(Enclosure to No. 24.)

ESTIMATE.

I.
TEA.
No. 8.

No.		s.	d.	No.		s.	d.
1	Bohea	1	4	54	Young Hyson	3	9
2	Ditto	1	4 $\frac{1}{2}$	55	Ditto	4	1
3	Congo	2	1 $\frac{1}{2}$	56	Imperial	4	6
4	Ditto	2	6	57	Ditto	5	2
5	Campoi	2	1	58	Ditto	5	6
6	Ditto	2	0 $\frac{1}{2}$	59	Gunpowder	4	9
7	Souchong $\left\{ \begin{array}{l} \text{very ordinary} \\ \text{quality, unfit} \\ \text{for use.} \end{array} \right.$			60	Ditto	5	4
8	Ditto	2	0 $\frac{1}{2}$	61	Ditto	6	0
9	Ditto	2	3	62	Hyson Skin	2	1
10	Pecco	3	10	63	Songlo	2	3
11	Ditto	4	0	64	Hyson	3	8
12	Ditto	5	6	65	Imperial	4	8
13	Hyson Skin	2	1	66	Gunpowder	5	3
14	Ditto	2	2 $\frac{1}{2}$		Poudre à canon.		
15	Ditto	2	3	67	Bohea	1	11
16	Twankay	2	4	68	Kempoy	3	1
17	Ditto	2	11	69	Souchong	2	3
18	Ditto	2	9	70	Ditto	3	10
19	Young Hyson	3	0	71	Pecco	4	2
20	Ditto	3	11	72	Black flower tea	5	3
21	Hyson	3	10	73	Ditto	4	9
22	Ditto	4	2	74	Black family tea	3	8
23	Ditto	5	0	75	Ditto	2	1 $\frac{1}{2}$
24	Imperial	4	10	76	Green Tea $\left\{ \begin{array}{l} \text{This description of Tea} \\ \text{is not known to have} \\ \text{been imported into this} \\ \text{country for the purposes} \\ \text{of trade.} \end{array} \right.$		
25	Gunpowder	5	3	77	Ditto		
26	Ditto	5	8	78	Hyson	4	4
27	Bohea	1	5 $\frac{1}{2}$	79	Ditto	3	9
28	Ditto	1	5	80	Ditto	3	7
29	Congo	2	1 $\frac{1}{2}$	81	Young Hyson	3	9
30	Ditto	2	1 $\frac{1}{2}$	82	Ditto	3	7
31	Ditto	2	2 $\frac{1}{2}$	83	Hyson Skin	2	8
32	Kampoo	2	4	84	Ditto	2	1
33	Ditto	2	1	85	Souchong	2	2
34	Ditto	3	4	86	Ditto	2	0
35	Souchong	2	0 $\frac{1}{2}$	87	Ditto	1	10
36	Ditto	2	3	88	Pouchong	2	0
37	Ditto	3	1	89	Ditto	2	0
38	Ditto	4	2	90	Gunpowder	5	2
39	Pekoe	5	3	91	Ditto	5	0
40	Ditto	5	2	92	Tonkay Hyson	2	2
41	Songlo	3	0	93	Souchong	3	4
42	Ditto	2	2	94	Ditto	2	0 $\frac{1}{2}$
43	Ditto	2	5	95	Hyson Skin	2	3
44	Tonkay	2	1 $\frac{1}{2}$	96	Ditto	2	2
45	Ditto	2	2	97	Young Hyson	3	8
46	Ditto	2	11	98	Tonkay Hyson	2	2
47	Hyson Skin	2	1	99	Hyson	3	8
48	Ditto	2	1 $\frac{1}{2}$	100	Ditto	3	9
49	Ditto	2	2	101	Ditto	3	8
50	Hyson	3	7	102	Ditto	3	9
51	Ditto	3	8	103	Ditto	3	9
52	Ditto	3	10				
53	Young Hyson	3	7				

(I.) No. 25.—A STATEMENT showing the Cost per lb. of the SAMPLES of TEA received by the Commissioners for the Affairs of INDIA from His MAJESTY'S Consuls Abroad, and the Value affixed to the respective Samples by the London Tea Brokers.

The Wholesale Prices are adopted, exclusive of Government Duties; the Foreign weights are converted to English Avoirdupois; and the Foreign Monies reduced to sterling according to the intrinsic par of exchange, computed in silver at 5*s.* 2*d.* per oz. British standard. By Dr. Kelly.

—	Consul's Number.	Number affixed at the India Board.	Cost Price Abroad reduced to Sterling.	Value affixed by the London Brokers.
HAMBURGH: 26 Samples.			<i>s. d. q. dec.</i>	<i>s. d.</i>
Bohea	1	1	0 7 $\frac{1}{4}$.54	1 4
Ditto	2	2	0 9 $\frac{1}{2}$.81	1 4 $\frac{1}{2}$
Congo	3	3	1 0 $\frac{1}{2}$.42	2 1 $\frac{1}{2}$
Ditto	4	4	1 4 $\frac{3}{4}$.30	2 6
Campoi	5	5	1 0 $\frac{1}{2}$.42	2 1
Ditto	6	6	1 3 $\frac{3}{4}$.08	2 0
Souchong	7	7	0 8 $\frac{3}{4}$.76	} No price; un- fit for use.
Ditto	8	8	1 0 0 .54	
Ditto	9	9	1 8 0 .85	2 3
Pekoe	10	10	3 0 $\frac{3}{4}$.70	3 10
Ditto	11	11	4 7 $\frac{3}{4}$.66	4 0
Ditto	12	12	5 11 $\frac{1}{2}$.96	5 6
Hyson Skin	13	13	0 7 $\frac{1}{4}$.54	2 1
Ditto	14	14	0 11 $\frac{1}{2}$.42	2 2
Ditto	15	15	1 3 $\frac{1}{4}$.19	2 3
Twankay	16	16	0 10 $\frac{1}{2}$.20	2 4
Ditto	17	17	1 3 $\frac{3}{4}$.30	2 11
Ditto	18	18	1 4 $\frac{3}{4}$.52	2 9
Young Hyson	19	19	1 0 $\frac{1}{2}$.64	3 0
Ditto	20	20	1 10 0 .60	3 11
Hyson	21	21	2 3 $\frac{1}{2}$.96	3 10
Ditto	22	22	2 7 $\frac{1}{2}$.60	4 2
Ditto	23	23	3 1 0 .92	5 0
Imperial	24	24	2 11 0 .48	4 10
Gunpowder	25	25	3 3 0 .14	5 3
Ditto	26	26	3 8 $\frac{1}{4}$.24	5 8
ROTTERDAM: 35 Samples.				
Bohea	1	27	0 9 $\frac{1}{2}$.55	1 5 $\frac{1}{2}$
Ditto	2	28	0 11 $\frac{1}{4}$.56	1 5
Congo	3	29	1 7 $\frac{1}{4}$.11	2 1 $\frac{1}{2}$

I.
TEA.
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No. 8.

	Consul's Number.	Number affixed at the India Board.	Cost Price Abroad reduced to Sterling.	Value affixed by the London Brokers.
<i>ROTTERDAM—continued.</i>				
			<i>s. d. q. dec.</i>	<i>s. d.</i>
Congo	4	30	1 9 $\frac{3}{4}$.62	2 1 $\frac{1}{2}$
Ditto	5	31	2 2 $\frac{1}{4}$.15	2 2 $\frac{1}{2}$
Kampoo	6	32	1 5 $\frac{1}{2}$.10	2 4
Ditto	7	33	1 8 0 .61	2 1
Ditto	8	34	2 11 0 .20	3 4
Souchong	9	35	1 7 $\frac{1}{4}$.10	2 0 $\frac{1}{2}$
Ditto	10	36	2 7 $\frac{1}{2}$.10	2 3
Ditto	11	37	3 3 $\frac{1}{4}$.72	3 8
Ditto	12	38	4 2 $\frac{3}{4}$.29	4 2
Pekoe	13	39	6 6 $\frac{3}{4}$.45	5 3
Ditto	14	40	7 0 0 .48	5 2
Singlo	15	41	1 7 $\frac{1}{4}$.11	3 0
Ditto	16	42	1 8 0 .61	2 2
Ditto	17	43	1 9 0 .12	2 5
Tonkay	18	44	1 5 $\frac{1}{2}$.10	2 1 $\frac{1}{2}$
Ditto	19	45	1 7 $\frac{1}{4}$.11	2 2
Ditto	20	46	1 9 0 .12	2 11
Hyson Skin	21	47	1 3 $\frac{3}{4}$.04	2 1
Ditto	22	48	1 7 $\frac{1}{4}$.11	2 1 $\frac{1}{2}$
Ditto	23	49	1 10 $\frac{1}{4}$.13	2 2
Hyson	24	50	2 9 $\frac{1}{4}$.19	3 7
Ditto	25	51	3 1 $\frac{1}{2}$.71	3 8
Ditto	26	52	3 6 0 .24	3 10
Young Hyson	27	53	2 2 $\frac{1}{4}$.15	3 7
Ditto	28	54	2 9 $\frac{1}{4}$.19	3 9
Ditto	29	55	3 2 $\frac{1}{2}$.22	4 1
Imperial	30	56	3 7 $\frac{3}{4}$.25	4 6
Ditto	31	57	4 2 $\frac{1}{4}$.29	5 2
Ditto	32	58	5 1 $\frac{1}{4}$.35	5 6
Gunpowder	33	59	4 4 $\frac{1}{2}$.30	4 9
Ditto	34	60	4 11 $\frac{1}{2}$.34	5 4
Ditto	35	61	5 6 $\frac{1}{2}$.38	6 0
<i>FRANKFORT :</i>				
<i>10 Samples.</i>				
Hyson Skin	1	62	1 3 $\frac{1}{4}$.41	2 1
Singlo	2	63	1 8 $\frac{1}{4}$.78	2 3
Hyson	3	64	2 11 $\frac{3}{4}$.29	3 8
Imperial	4	65	3 4 $\frac{3}{4}$.76	4 8
Gunpowder	5	66	5 1 $\frac{1}{4}$.64	5 4
Bohea	6	67	1 4 $\frac{1}{4}$.05	1 11
Kempoy	7	68	2 11 $\frac{3}{4}$.29	3 1
Souchong	8	69	2 6 $\frac{1}{2}$.82	2 3
Ditto	9	70	2 10 0 .23	3 10
Pekoe	10	71	5 1 $\frac{1}{4}$.64	4 2

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 897

	Consul's Number.	Number affixed at the India Board.	Cost Price Abroad reduced to Sterling.	Value affixed by the London Brokers.
PETERSBURGH:				
6 Samples.				
			<i>s. d. q. dec.</i>	<i>s. d.</i>
Black Flower Tea	1	72	11 11 0·28	5 3
Ditto	2	73	7 3 ½·15	4 9
Black Family Tea	3	74	5 10 0·37	3 8
Ditto	4	75	3 0 ½·51	2 1½
Green ditto	5	76	11 11 0·28	Not imported for sale in Eng- land.
	6	77	6 2 0·13	
NEW YORK:				
14 Samples.				
Hyson	1	78	2 10 0·62	4 4
Ditto	2	79	2 3 ¼·71	3 9
Ditto	3	80	2 0 ¼·29	3 7
Young Hyson	4	81	2 7 0·20	3 9
Ditto	5	82	1 11 ¼·15	3 7
Hyson Skin	6	83	1 7 ½·65	2 8
Ditto	7	84	1 0 ¾·75	2 1
Souchong	8	85	2 7 ½·27	2 2
Ditto	9	86	1 10 ¼·01	2 0
Ditto	10	87	1 2 ¼·96	1 10
Pouchong	11	88	1 10 ¼·01	2 0
Ditto	12	89	1 4 ½·24	2 0
Gunpowder	13	90	3 4 ¼·46	5 2
Ditto	14	91	2 9 0·48	5 0
BOSTON:				
12 Samples.				
Tonkay Hyson	1	92	0 11 ¼·54	2 2
Souchong	2	93	2 1 ¾·50	3 4
Ditto	3	94	0 11 ¼·54	2 0½
Hyson Skin	4	95	1 1 ¾·90	2 3
Ditto	5	96	0 10 ¾·47	2 2
Young Hyson	6	97	1 8 ½·80	3 8
Tonkay ditto	7	98	1 2 ¼·96	2 2
Hyson	8	99	2 4 ¼·86	3 8
Ditto	9	100	2 0 ½·32	3 9
Ditto	10	101	1 8 ½·80	3 8
Ditto	11	102	1 11 ¼·15	3 9
Ditto	12	103	2 1 ¾·05	3 9

I.
F.E.A.
No. 8.

June 10, 1830.

P. KELLY.

1.
TEA.
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No. 9.

(I.) No. 9.—Copy of any CORRESPONDENCE between the Board of Commissioners for the Affairs of India and the Court of Directors of the East-India Company, in the Year 1824, regarding a Memorial presented to the Lords Commissioners of his Majesty's Treasury from certain Tea Dealers of the City of *Edinburgh*.

To Joseph Dart, Esq., &c. &c. &c.

Sir,

India Board, the 14th May 1824.

THE Commissioners for the Affairs of India having received from the Lords of the Committee of Council for Trade, the enclosed Memorial and Letter to the Lords Commissioners of the Treasury, respecting the importation and price of tea, have commanded me to transmit the same to you, in order to their being laid before the Court of Directors.

The Board will readily convey to the Lords of the Committee any observations which the Court may wish to make upon the statement contained in these representations.

I am, Sir, &c.

(Signed) T. P. COURTENAY.

Sir,

East-India House, 21st August 1824.

THE Court of Directors of the East-India Company having had under their consideration the Memorial and Letter to the Lords Commissioners of his Majesty's Treasury, which accompanied your letter of the 14th May last, respecting the importation and price of tea, I am commanded to transmit the accompanying Paper of observations upon the subject, and to request, in reference to the latter paragraph of your letter above-mentioned, that the same may be laid before the Board of Commissioners for the Affairs of India, with a view to its being presented to the Lords of the Treasury as the answer of the Court to the said Memorial.

I have the honour, &c.

To T. P. Courtenay, Esq.

(Signed) J. DART,
Secretary.

21st August 1824.

Approved in Court,
15th Aug. 1824.

OBSERVATIONS on a MEMORIAL which has been presented to the Right Honourable the Lords Commissioners of his Majesty's Treasury, from certain Tea Dealers of the City of *Edinburgh*.

THE Memorial to the Right Honourable the Lords Commissioners of the Treasury from Mr. William Thorburn, and sundry other dealers in tea, resident in the city of *Edinburgh*, respecting the quantities and prices of teas at the Company's periodical sales, as well as an address to their Lordships on the same subject by Mr. William Thorburn individually, having been transferred from the Treasury to the Lords of the Committee of Council for the Affairs of Trade, and having been transmitted by the latter Board for the consideration and remarks of the Court of Directors of the East-India Company, the Court have taken the subject into due consideration, and submit their observations accordingly.

The allegations of the memorialists may be reduced into the following heads :

First. That the aggregate supply of tea of all descriptions at the Company's quarterly sales has been, during some years past, inadequate to the total demand of the home market.

Second. That if there be a material fall of price on any species of tea, the quantity of that species is systematically reduced at the succeeding quarterly sale.

Third. That from this cause, and the inadequacy of the general supply, teas, even of the worst quality, sell at a considerable advance on the price at which they are put up.

Fourth. That the Company's sales have lately been particularly deficient in the finer assortments of tea, especially in Souchong and Hyson.

Fifth. That as a necessary consequence of the inadequate supply, the prices of teas in Britain have been much greater than on the Continent of Europe.

Sixth. That as a further necessary consequence, the deficiency of tea for British consumption must be supplied either by smuggling or by fraudulent imitation.

The Court will offer their observations under the above heads respectively.

The first allegation is, that " the aggregate supply of tea of all descriptions at the Company's quarterly sales, has been, during some years past, inadequate to the aggregate demand of the home market."

The object of the Court in issuing their orders for the annual supplies of tea, has always been to obtain a quantity fully adequate to the demand of the home market; but at the same time to ensure the fit and proper quality of the entire quantity obtained.

The English East-India Company, as a necessary result of the combined operation of their large capital, their unlimited credit, their extensive dealings, and the entire confidence reposed in them by the merchants of China, have the inspection and first choice of all the teas which are annually imported from the tea provinces into Canton. A full supply, in point of the aggregate quantity of all qualities indiscriminately, is therefore always at the command of the Company, so long as the demand of the home market does not exceed the total supply of the market of Canton.

On the passing of the Commutation Act, the great increase in the annual demand for teas, consequent on the great reduction of duty, necessarily augmented the difficulty of selection. The Court, in order to exclude very inferior teas, deemed it expedient on that occasion to send out a gentleman, who had long been an eminent broker in London, to assist their regular servants at Canton in the selection of teas; and the same professional assistance has been continued to the present time.

The different classes of teas are submitted to several careful examinations, previously to purchase, in China; and if, when finally examined at the period of their shipment, they are found superior to the character which has been attached to them, their price is raised; if they are found inferior, either they are rejected or their price is reduced; and such is the confidence of the Hong merchants in the correctness of the Company's valuation, that the equity of the reductions is almost invariably acknowledged and acquiesced in. Every chest of tea is again submitted to a careful examination on being exposed to sale in London. The Company contribute to defray the expense of printing the remarks of the brokers on the results of the examinations. These remarks (which are regularly sent to China) go into details of great nicety; and as the brokers are independent of the Company, acting entirely under the orders of the wholesale tea-dealers, it is reasonable to conclude that if the teas had not merited a good report, they would not have obtained it as they constantly have done.

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No. 9.

This course of practice has proved successful in excluding inferior teas from the Company's purchases in China.

The recommendation of the Memorialists, that the East-India Company shall be immediately required to increase very largely the quantities of teas exposed at their quarterly sales, evidently proceeds on the assumption that the supply of tea in the Canton market is unlimited, so far at least as any conceivable demand of the British market is concerned. The whole of the arguments adduced in the Memorial must have their basis on this assumption. It is therefore necessary to show that this assumption is altogether at variance with the actual state of the supply at Canton.

Formerly the East-India Company never experienced any difficulty in obtaining whatever quantity of teas they required, and at lower prices than at the present time. Consequently, as the Memorialists notice, "the Company for some time kept the market so fully supplied, that the middling quality sold at only 1*d.* to 2*d.* advance on the price at which it was put up, while inferior parcels were refused by the trade." But of late years the state of the tea market in Canton has greatly changed; the supply has fallen short of the general demand, insomuch that the East-India Company were unable in the year 1821-22 to procure cargoes of approved teas for all their ships, and two of them, the General Harris and Marquis Camden, competent to carry upwards of three millions of pounds weight, were detained without any profitable employment, at a great expense for demurrage; and in 1822-3 the Americans could not obtain teas of any kind for several of their ships, of which two at least returned to New York with little or no cargo on board, and several others remained until new teas came down from the interior. These circumstances in the trade of the Americans may be partly attributable to the destruction of ten thousand chests of their tea in the calamitous fire of November 1822, but ten thousand chests of tea would have been little more than half a cargo for either of the East-India Company's ships, which, without any calamitous or extraordinary occurrence, had been detained for want of cargoes in the preceding season, and from no other assignable cause than that the total supply of tea in those years was unequal to the general demand.

It is believed that the Company's trade embraces at least three-fourths of the total quantity of tea brought to Canton; their sales now amount to twenty-eight millions of pounds weight per annum. The Americans export from Canton about six millions of pounds weight per annum, for their own consumption, and for sale in Europe. A quantity not amounting to a million of pounds weight per annum is exported from Canton in the private trade to India, where the habit of drinking tea has been introduced by the British residents.

Appendix A.
Appendix B.

A statement of the quantities of tea which have been imported into London, and sold by the East-India Company, or refused at their sales; and a statement of the exports of tea from Canton by the Americans, for the last three years, and in the private trade to India, for the last two years, will be found in the Appendix.

Whether it may be expedient for the East-India Company to receive teas of a lower standard than their present system allows, requires grave consideration. To supply the public with cheaper teas, to increase the quantity of their imports from Canton, they must of necessity relax somewhat in their scale of quality; but a change of this nature should not be adopted without great circumspection: the high character of the teas sold at the Company's sales, and the public confidence therein, should not be lightly put to hazard.

If there be no natural causes which limit the production of the better descriptions of tea, the increasing demand of the Company at Canton will necessarily produce an increasing supply, without lowering the standard of quality which they have so long deemed it essential to maintain, and to the strict maintenance of which the great

consumption of tea in Britain may be in a great measure ascribable; the excess of the demand beyond the supply will be but temporary, and the prices in the home market will fall with the increased supply, which will be permanent when once obtained. If the standard of quality be lowered, the motives to increased production of the better descriptions will not exist in the same degree. If it should be imperative on the Company to import a given quantity of pounds weight annually, and if that quantity should be equal to the total supply of all qualities indiscriminately in the Canton market, the task of selection must be at an end; all that is offered must be taken; deterioration of the whole investment, rise of price at Canton on the deteriorated commodity, and loss of character to the Company's teas, might be anticipated as highly probable consequences; from which would naturally follow a diminution of consumption; that would again bring the supply to equal or exceed the demand. But results so prejudicial to this important branch of commerce, revenue, and domestic economy, must be deprecated as much by the public as by the Company.

The second allegation is, "that if there be a material fall of price on any species of tea, the quantity of that species is systematically reduced at the succeeding quarterly sale."

This allegation would have some force if the aggregate quantity of tea were reduced at the same time with that of the particular species; the fact being otherwise, the allegation resolves itself into this: that the Company, in the distribution of their stock, substitute for a quantity of tea least in demand, a quantity of some other kind or kinds more in demand. If this operation tends to raise the price of the tea of which the quantity is diminished, it tends to lower the price of the tea of which the quantity is increased; if the quantity of the tea most in demand were increased without a proportional diminution of the quantity of the tea least in demand, the Company would incur the danger of exceeding the total quantity with which they could permanently supply the public, or of trenching on the stock which they are bound to reserve; if the quantity of tea most in demand were not increased, the Company having the power to increase it, still more, if, under the same circumstances, it were diminished, the Company would be justly chargeable with a design of forcing up prices by inadequate supply. As it is, they supply the public demand to the full extent which the amount of their stock and their expectations from China authorize. To say, that while the same aggregate quantity is furnished, the proportions of the quarterly supplies shall not vary according to the variations of the proportionate demand, would be to say that the tea which stands lowest in public estimation should be systematically forced into the market, to the exclusion of that which stands highest, a proposition which the allegation implies, but which, when distinctly stated, carries with it its own refutation.

The third allegation is, "that from the causes assigned in the two preceding allegations, teas even of the worst quality sell at a considerable advance on the price at which they are put up." An instance is given in Bohea tea, which being put up at 1s. 6d. per pound, sells for 2s. 5d.

With respect to the price at which Bohea tea is put up, and the price which it produces, it is necessary to enter somewhat into detail, more especially as assertions have been extensively circulated that 9d. per pound is a sufficient price for Bohea tea, and much reproach is cast upon the Company for selling it at higher prices.

The word "Bohea" was formerly the general term, in Britain, for all black teas; but it is now confined to the lowest species of black tea, to which it always properly belonged. The *common* Bohea is the refuse of the black teas, which, not being thought worthy of being packed in the tea country, is brought to Canton in baskets, there thrown into heaps, mixed with all the refuse of the tea warehouses, and packed at leisure. It was certainly the custom of the East-India Company to import a portion

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Appendix (C.)

of this kind of Bohea; but the dissatisfaction of the purchasers at its very inferior quality, caused the Company entirely to relinquish their dealings in it; and no *common* Bohea tea has been imported by them for the last 15 or 16 years. It was far from the intention of the Court of Directors to exclude cheap tea from the London market; they considered that if the quality of the lowest class of teas imported could be raised without diminishing the quantity, the poorer classes of society would be most benefited by the measure; and they gave orders for the substitution of an intermediate species, between *common* Bohea tea and Congo tea. Very considerable quantities of this secondary class of Congo teas have been received by the Company, and have been greatly approved by the public. Unfortunately, however, as it would now appear, the Company did not adopt a new term for this intermediate tea, but continued to call it Bohea, with merely a prefix of the word "Best;" and when the new article became sufficiently understood by the dealers, and established in public estimation, the word "best," which was adopted merely by way of distinction from the former "*common*" Bohea, fell into dis-use. This new Bohea (including freight, insurance, and all other charges), costs the Company 1s. 6d. per pound, at which price it is of course offered for sale; and if a bidding of one farthing be made, it is sold, the Company having reduced the scale of advance from the Act of Parliament limit of one penny to one farthing only upon such teas. But a price so much higher than 1s. 6½d. per pound being given for the new Bohea, shows that the intention of the Court of Directors to raise the quality of the lowest class of teas, in a degree more than commensurate to the additional cost, has been fully answered. The new Bohea has, no doubt, found purchasers among classes of consumers by whom the *common* Bohea was rejected. The quantity destined for the poorest classes of consumers is thus, as it were, intercepted and diminished. The obvious remedy is an increase of the importation of this particular species of Bohea tea; an object which the Court have endeavoured, and are endeavouring to accomplish, by a liberal increase of price at Canton; but it must be a work of time. The Court of Directors could not anticipate that the Company would be reproached for having adopted a course of proceeding with a view to the public benefit, for which they were, on the contrary, entitled to expect unqualified commendation.

The fourth allegation is, "That the Company's sales have lately been deficient in the finer assortments of tea, especially in Souchong."

This allegation is a branch of the first, and proceeds on the same assumption, that the Company can always obtain any quantity, of any description of tea, in the market of Canton. It will be seen by the annexed extracts from the Court's letters to China, and from the answers of the Company's servants there, that the Court's orders for Souchong tea have been particularly urgent, and that the Company's servants in China have used every exertion to execute them, without success. The supply of fine Souchong tea has fallen off very much in the Canton market, and not to the East-India Company alone. The increasing consumption of fine Souchong tea in China itself, as noticed in the Papers annexed, may in part account for the inadequate supply for exportation; but the great personal influence and command of capital possessed by the Company's servants in China, have so signally failed in "the desired effect of producing a sufficient quantity of real good Souchong," as to induce them to express an apprehension, "that the cultivation or manufacture of this tea is lost."

With respect to fine Hyson tea, which, with the exception of Gunpowder, is the finest of all teas, the Memorialists appear to be entirely in error. This is a matter of surprise to the Court, as the general body of the tea trade have, at all times, the fullest means of knowing the real state of the market. Fine Hyson tea, instead of being deficient, is superabundant in the Company's supply, and consequently sells at insufficient prices; for the dealers being enabled, by the fulness of the supply, to select the best parcels, leaving the residue in the hands of the Company, and the

Appendix (D.)
Appendix (E.)

course of business with regard to refused teas of every description being to put them up at the next quarterly sale without any price at all, such teas are finally disposed of at a loss to the Company. A statement of the quantities of Hyson tea put up to sale, sold and refused, in the last three years, will be found in the Appendix.

The fifth allegation is, that “as a necessary consequence of the inadequate supply, the prices of teas in Britain have been much greater than on the Continent of Europe.”

The public Price Currents of the Continental and American markets undoubtedly show that teas of similar denominations with the Company's are sold there at much lower prices than at the India House in London: but fortunately for the Company this argument proves too much, for teas are apparently selling on the Continent of Europe and in America at lower prices than the East-India Company pay for them in China; and it is a fact not to be controverted, that for quality the foreign European and American merchant at Canton pays as high prices for teas as the East-India Company; the conclusion is irresistible, that in the real out-turn of the Company's teas, and of those of other nations respectively, the same names cannot designate the same qualities; though it would seem that, with the opponents of the Company, the name is of all importance and the quality of none.

It must be admitted, that a foreign ship, proceeding directly from China to any port in Europe or America, may dispose of her teas, at immediate sale, on somewhat lower terms than can be afforded in London by the East-India Company, who are required by the 24th Geo. III. c. 38, to keep always in their warehouses a stock of tea at least equal to one year's consumption. The actual stock of unsold tea in the Company's warehouses on the 1st day of the present month (August 1824) exceeded 52,000,000 of pounds, which of course occasions a heavy expense for interest of capital, warehouse room, risk, and management, in the aggregate not less than £200,000 sterling per annum.

The knowledge, on the part of the Chinese authorities, that so large a stock of tea is always kept in store by the East-India Company in London, must have been of great importance during the late discussions, arising from the unfortunate affair at Lintin: and must, on all occasions, have given confidence to the Company's servants in their resistance to the insults and aggressions of the functionaries at Canton, which too frequently occur from very trifling causes. The sufficiency of the stock of tea in the Company's warehouses has also enabled the public at home to look with less apprehension to the effect of the various suspensions of trade which have taken place at Canton.

The sixth allegation is, that “the deficiency of tea for British consumption must be supplied either by smuggling or by fraudulent imitation.”

The smuggling of tea into these kingdoms is a subject on which the Court cannot speak with certainty; but so far as they can judge from the evidence within their reach, the practice is not carried on to any great extent. Fraudulent imitations have been detected, and constant vigilance is no doubt required on the part of the public officers to whom that duty belongs, to discover and repress them. But the good effect of the system pursued by the Company in the selection of teas, and of their high character as a mercantile body, is herein eminently manifested; the fraudulent imitator cannot avail himself of the pretence that he bought the tea at the India House; if such an assertion were made, the doubt whether or not it could be true would not be entertained for a moment. If the trade were open, the sale of fictitious teas would be greatly facilitated; for China itself affords abundance of fraudulent imitations of its own tea, which are constantly procurable at Canton.

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Appendix (H.)

The Court trust that they have satisfactorily answered the allegations of the Memorial, and that the public interests do not in any degree require interference with the Company in their management of the tea. The object of Parliament in confirming that trade exclusively to the East-India Company, was not for the purpose of gratuitously conferring commercial profit upon them: the privilege necessarily carried with it the performance of important duties. The Court can confidently assert that these duties have been performed successfully and faithfully. Even during the whole course of the late war, the system on which the commerce with China was conducted, and the superior equipment and strength of the Company's ships, enabled the Court to supply the public fully and regularly with tea, under all the varying circumstances of that eventful period, and at prices not subject to fluctuation.

(Signed) J. DART, Secretary.

Postscript.—After the above Paper had been drawn up, the Court of Directors received a letter from the Select Committee of Supra-cargoes at Canton, dated 6th February 1824, from which an extract, bearing essentially on the question, and strongly confirming the main points of the preceding observations, will be found in the Appendix.

LIST of APPENDIX to the foregoing CORRESPONDENCE.

(A).—ACCOUNT, showing the gross quantity of Tea, including Private-Trade, &c. annually imported, put up to Sale, &c. from 1784 to 1823 Page 906											
(B).—Account of Tea exported from Canton by Americans, 1820-21 to 1822-23 907											
(C).—Extract Letter to Canton, dated 27 September 1815, Paragraph 9 to 11 ib.											
Ditto	..	ditto	..	5 April	..	1816	—	112 & 113	..	..	908
Ditto	..	ditto	..	8 May	..	—	—	7 to 9	..	..	ib.
Ditto	..	ditto	..	2 April	..	1817	—	27 to 31, 40	..	..	ib.
Ditto	..	ditto	..	8 April	..	1818	—	25, 27, 29 to 31	..	..	909
Ditto	..	ditto	..	13 April	..	1819	—	87, 92, 98	..	..	ib.
Ditto	..	ditto	..	12 April	..	1820	—	73, 75 to 79	..	..	910
Ditto	..	ditto	..	11 April	..	1821	—	61 to 63, 65, 70, 122	..	..	911
Ditto	..	ditto	..	19 April	..	1822	—	19 to 24, 29	..	..	ib.
Ditto	..	ditto	..	8 April	..	1823	—	36, 37, 41 to 44	..	..	912
D).—Extract Letter from Canton, dated 7 July .. 1816 — 5 913											
Ditto	..	ditto	..	19 December	—	—	—	38 to 44	..	..	ib.
Ditto	..	ditto	..	7 March	..	1817	—	5, 6, 8	..	..	914
Ditto	..	ditto	..	26 March	..	—	—	26	..	..	ib.
Ditto	..	ditto	..	31 October	—	—	—	7	..	..	ib.
Ditto	..	ditto	..	21 November	—	—	—	64, A. 65, 71, 72, 85	ib.
Ditto	..	ditto	..	8 December	—	—	—	8 to 13	915
Ditto	..	ditto	..	20 March	..	1818	—	17, 18	916

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D).—Extract Letter from Canton, dated 15 November 1818 Paragraph 16 to 23 Page 916									
Ditto	..	ditto	..	25 November	—	—	2	..	917
Ditto	..	ditto	..	19 March .. 1819	—	—	23, 30	..	ib.
Ditto	..	ditto	..	19 November	—	—	65	..	ib.
Ditto	..	ditto	..	25 November	—	—	71	..	ib.
Ditto	..	ditto	..	10 December	—	—	8	..	ib.
Ditto	..	ditto	..	20 November 1820	—	—	87 to 90	..	918
Ditto	..	ditto	..	9 December	—	—	3 to 6	..	ib.
Ditto	..	ditto	..	21 November 1821	—	—	63, 117 to 122	..	ib.
Ditto	..	ditto	..	10 April .. 1822	—	—	61, 45	..	919
Ditto	..	ditto	..	15 November	—	—	13, 15, 16	..	ib.
Ditto	..	ditto	..	18 December	—	—	33 to 37, 42	..	ib.
Ditto	..	ditto	..	2 January 1823	—	—	2	..	920
Ditto	..	ditto	..	20 November	—	—	11	..	ib.
Ditto	..	ditto	..	8 January 1824	—	—	18	..	ib.
Ditto	..	ditto	..	6 February	—	—	31	..	ib.

(E).—An Account of the Quantities of Hyson Tea, including Private-Trade, put up at each Sale, sold and refused in the three last years, 1821 to 1824 921

(F).—Extract Letter to Canton, dated 19 February 1802, Paragraph 29, 63 922									
Ditto	..	ditto	..	23 November 1803	—	—	6	..	ib.
Ditto	..	ditto	..	12 February 1806	—	—	73	..	ib.
Ditto	..	ditto	..	8 April .. 1807	—	—	39	..	ib.
Ditto	..	ditto	..	5 January 1810	—	—	56, 72	..	ib.
Ditto	..	ditto	..	18 April ..	—	—	80, 82	..	ib.
Ditto	..	ditto	..	29 August	—	—	23	..	923
Ditto	..	ditto	..	2 January 1811	—	—	16	..	ib.
Ditto	..	ditto	..	27 March ..	—	—	14	..	ib.
Ditto	..	ditto	..	23 December 1813	—	—	7	..	924
Ditto	..	ditto	..	1 April .. 1814	—	—	123	..	ib.
Ditto	..	ditto	..	2 April .. 1817	—	—	14	..	ib.
Ditto	..	ditto	..	8 December 1819	—	—	4	..	ib.
Ditto	..	ditto	..	12 April .. 1820	—	—	57	..	ib.
Ditto	..	ditto	..	11 April .. 1821	—	—	34	..	ib.
Ditto	..	ditto	..	15 August ..	—	—	11, 12	..	ib.
Ditto	..	ditto	..	19 April .. 1822	—	—	2 to 4, 70	..	ib.
Ditto	..	ditto	..	8 April .. 1823	—	—	5, 8, 12 to 17, 20	..	925

(G).—An Account of the Stock of Tea in the Warehouses, March Sale 1820, to June Sale 1824.. .. . 926

(H).—An Account of the Average Sale Price of each description of the East-India Company's Teas, sold in each year from 1793 to 1823 927

I.
TEA.
—
No. 9.

APPENDIX to No. 9.

(A.)—AN ACCOUNT, showing the Gross Quantity of TEA, including Private-Trade, Prize, Neutral Property, &c. annually imported, put up to sale, sold and refused, in the following years.

YEARS.	IMPORTED.	PUT UP TO SALE.	SOLD.	REFUSED.
	<i>lbs.</i>	<i>lbs.</i>	<i>lbs.</i>	<i>lbs.</i>
In 1784 ..	9,916,760	10,843,501	10,148,257	695,244
1785 ..	17,496,884	15,706,960	14,967,493	739,467
1786 ..	23,841,683	16,715,816	15,931,188	784,628
1787 ..	20,610,919	17,168,794	16,180,686	988,108
1788 ..	22,462,703	16,608,651	14,973,958	1,634,693
1789 ..	20,141,745	18,838,483	16,707,612	2,130,871
1790 ..	17,991,032	18,582,027	16,693,670	1,888,357
1791 ..	22,369,620	18,660,857	17,268,227	1,392,630
1792 ..	13,158,078	21,716,285	18,137,108	3,579,177
1793 ..	16,005,414	19,832,492	17,373,687	2,458,805
1794 ..	23,946,784	20,812,181	19,112,043	1,700,138
1795 ..	23,733,810	21,705,771	21,307,609	398,162
1796 ..	6,110,379	22,250,609	20,577,894	1,672,715
1797 ..	16,524,652	19,614,635	18,780,031	834,604
1798 ..	45,385,583	22,991,996	22,813,271	178,725
1799 ..	15,347,041	24,958,967	24,070,340	888,627
1800 ..	15,836,785	24,384,594	23,378,816	1,005,778
1801 ..	22,898,107	25,608,063	24,470,646	1,137,417
1802 ..	28,324,880	25,854,590	25,144,171	710,419
1803 ..	31,580,111	26,363,233	25,401,468	961,765
1804 ..	25,996,008	23,585,652	23,087,267	498,385
1805 ..	28,741,584	25,504,298	24,926,560	577,738
1806 ..	22,304,883	24,182,631	22,887,530	1,295,101
1807 ..	28,074,861	24,338,129	24,077,824	260,305
1808 ..	19,606,076	26,188,515	25,901,451	287,064
1809 ..	21,640,089	22,161,791	21,920,052	241,739
1810 ..	19,497,371	25,042,121	24,958,255	83,866
1811 ..	21,565,423	23,193,700	23,058,496	135,204
1812 ..	27,959,945	24,857,594	24,856,914	680
1813 ..	29,668,291	25,895,738	25,895,005	733
1814 ..	26,563,525	29,597,120	29,597,955	65
1815 ..	25,405,931	28,008,418	27,787,230	221,188
1816 ..	33,314,035	24,123,168	23,408,195	724,973
1817 ..	30,537,652	25,489,618	25,428,188	61,430
1818 ..	21,440,196	27,436,475	27,370,956	65,519
1819 ..	22,325,450	26,237,020	26,235,021	1,999
1820 ..	30,113,421	26,118,254	26,111,451	6,803
1821 ..	28,580,592	27,653,840	27,638,081	15,759
1822 ..	27,325,063	27,894,490	27,880,565	13,925
1823 ..	29,025,325	28,033,266	27,753,550	279,716

(B.)—TEA exported from Canton by Americans.

I.
TEA.
No. 9.

	BLACK.		GREEN.		TOTAL.	
	Chests, &c.	Lbs. p' Estimate.	Chests, &c.	Lbs. p' Estimate.	Chests, &c.	Lbs. p' Estimate.
In 1820-21	39,605	2,500,000	62,310	3,500,000	101,915	6,000,000
1821-22	33,685	2,050,000	71,614	4,700,000	105,299	6,750,000*
1822-23	31,325	1,740,000	60,827	4,000,000	92,152	5,740,000
In Private Trade to India :						
In 1821-22	—	144,000	—	840,000	—	984,000
1822-23	—	98,000	—	503,000	—	601,000

* Of which, consigned to Europe :					<i>lbs.</i>	<i>lbs.</i>
Black	..	..	..	..	700,000	
Green	..	..	..	..	688,000	
						1,388,000
To America :						
Black	..	..	..	..	1,350,000	
Green	..	..	..	..	4,012,000	
						5,362,000
					<i>lbs.</i>	6,750,000

(C.)—EXTRACT LETTERS to Canton respecting Souchong Tea,

Dated 27th September 1815.

9. By the advices mentioned in the margin* you will have perceived our anxiety that the Souchong tea imported on the Company's account should be of the first quality. We regret that you have not been able to fulfil our instructions on this point, as the importations of this tea of late years have fallen off very considerably in quality. The present want in the market of really good Souchong of the true appearance and flavour, compels us to repeat our injunctions, that you be exceedingly careful in the selection of teas of this description ; but of course you will be careful that you do not pay a large price except for what is manifestly improved in the preparation. We do not restrict you to the quantity that can be procured, being really good Souchong tea.

* Letters to Canton :
2d Jan. 1811, par. 5, 42
27 Mar. — — — 30
24 Apr. — — — 9
29 Jan. 1812 — — 6
13 Dec. — — — 15, 35
23 Dec. 1813 — — 14
1 April 1814 — — 121
29 Mar. 1815 — — 21, 22

I.
TEA.
—
No. 9.

10. We rely upon your exertions for restoring the character of this tea, and we trust that from the repeated orders on this head, we may anticipate success in carrying them into effect.

11. The quantity of Souchong at this time in warehouse unsold is only eighty-six thousand pounds, and we remind you, that in addition to the improvement in quality of this tea, it is equally desirable that the quantity of the article to be imported should be increased.

Dated 5th April 1816.

112. The present parcel of Souchong is certainly not above mediocrity, and many chops of the Campoi, of considerably lower price and inferior character, will, in our opinion, rank with the best parcels of the Souchong. The augmentation in the prices which you have made, although it has not altogether been attended with the success you had expected, was a measure well calculated for the encouragement of improved quality, and as such meets our approbation. Our anticipation of superior tea in Lap Sing has not been realized; neither in that nor the other parcels of this season have we been able to discover the real Souchong flavour; indeed, as we have above noticed, they are scarcely in their quality superior to some of the chops of Campoi.

113. We suspect the great increase made to the prices of the Campoi teas has operated to cause their cultivation to be more attended to than that of real Souchong. On their first appearance in the investment, we particularly laid stress upon their low price, as the principal argument for their approval. Succeeding years have increased the price full six taels per pecul, and with every increase of price in the Campois, we have noticed inferiority of quality in those parcels which come as Souchong. This observation, and our former experience, induce us to imagine, that so long as the Chinese can obtain 38 taels per pecul for that inferior Souchong, so long will the improvement of good Souchong be neglected. Your addition to the Souchongs of superior quality, by the purchase of the three parcels of *Tetsong*, as increasing the proportion of better teas, meets our approbation.

Dated 8th May 1816.

7. The great importance which attaches to a due supply of really good Souchong tea has been several times under our late consideration, particularly in our letter of 27th September 1815, paragraphs 9 to 11, and 5th April of the present year, paragraphs 112 and 113; and as your present paragraph announces not merely a continuation of the deficiency in the supply of good Souchong, but an aggravation of our disappointment, we have taken the earliest opportunity of again noticing the subject.

8. We recommend you to use every means in your power, short of giving an unreasonable advance in the price, for increasing the quantity of really good Souchong; and as it is very important that the quality of this species of tea should be fully maintained, it would have more fully accorded with our ideas, if you had not classed the nine chops of middling tea at forty taels as Souchong, but had invoiced them as Campoi, to which they more properly belong.

9. It is nevertheless proper that we should apprise you, that, in looking over the appreciation and classification of teas of last season, it appears that such teas as you have bought at 40 taels, and classed as Souchong, were bought at 38 taels, and classed as Campoi. An increase of price has therefore been allowed in this particular.

Dated 2d April 1817.

27. We have noticed for several seasons past a falling-off in quality of the Souchong; and upon a review of our sales for the last six or seven years, we observe with regret that Souchong tea of the quality of "Mid." and of "Good middling," has become scarcer and scarcer.

28. Since the importation of 1812 and 1813, no Souchong which, in our estimation, has reached the quality of "Good middling," has appeared. Under this impression it is with satisfaction we inform you, that "Lap Sing," which is always considered a prime chop, has by some of the brokers been characterized "Middling Souchong," though, from your Report, and the previous examination of the chop here, we had not anticipated so favourable a reception; and, indeed, we believe that the scarcity of good Souchong operated in its favour.

29. For your guidance in the purchase of Souchong tea, we refer you to our letter of the 8th of May last, paragraphs 7 and 9, of which we particularly desire your attentive consideration.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 909

30. These teas, as was the case last season, have proved for the most part very satisfactory; and we have found but slight variation in point of quality between them and those invoiced Souchong; there are, however, some instances, even in those as high as 34 tales, in which there is an approach to coarseness, which ought to be avoided.

31. It may nevertheless be a question how far the encouragement afforded to the merchants for the extended production of this inferior description of what is in fact Souchong tea, by taking so large a quantity as 12,000 chests under the name of Campoi, at the rate of 34 and 36 tales per pecul, is likely to influence the cultivation of the real good Souchong tea; and whether there is not a probability, that had the selection for Campoi been more limited (by the exclusion of some of the inferior parcels) a portion of those teas would have found their way at reduced prices into the division of winter Souchong, invoiced Congo; we therefore desire that none below the quality of "But middling" tea be invoiced Campoi; all below that character should be invoiced Congo, and bought at prices accordingly.

40. These chops* have met a moderately favourable reception by the trade; and we shall have no objection to your purchasing a small quantity of similar teas at reasonable prices, of the most respectable merchants, as opportunities occur. You will not, however, extend your purchases of this kind of tea to any considerable amount, unless you shall receive distinct instructions from us to that purpose.

Dated 8th April 1818.

25. The quality of the Souchong teas have, on the whole, exceeded your expectations. Besides Lap Sing, the chop Chuun Eu proved good tea, being "Mid. tea, little Souchong flavour."

27. We are so desirous of encouraging the production of Souchong of superior quality, that we cannot but approve this further endeavour to obtain so desirable an object; at the same time, we do not approve of appreciating the middling tea at 40 tales, as we have informed you in our letter of 8th May 1816.

29. We approve of your making a marked distinction in favour of the Souchong of superior quality, and hope it will have the desired effect of producing a larger quantity of that description.

30. We rely on your attention not to suffer any of superior quality falling into other hands. We feel that we are entitled, from the magnitude and regularity of our demand, and the advantages you possess, to expect we shall have preference in all cases of this nature.

31. We approve your having made these purchases,† as they are a very good substitute for the plain Souchong. We suppose, by the quantity of this kind of tea which was imported last year in private trade, some of which was very good, that the produce of it has been increased of late.

Dated 13th April 1819.

87. We are concerned to find that you have again been disappointed in the produce of fine Souchong. You are aware that we approve the middling tea being reduced to its former appreciation of 38 tales. Both the Souchong and Campoi have proved, in point of quality, nearly the same as you gave us reason to expect.

92. From the scanty production of Souchong of late years, we see no reason to hope the quantity of tea, of such quality as we should approve of being received and invoiced as Souchong or Campoi, will exceed what you estimate; but we should prefer a deficiency of quantity to deterioration of quality.

98. It is immaterial whether our object of procuring an ample quantity of Souchong of good quality be attained by previous contract, or by another mode of purchase, provided it be effected. We are, however, at a loss which mode to prefer, as we find, at different periods, both recommended by our Committee of Supra-cargoes; we must, therefore, be governed by the event.

* Three chops of Songchi.

† Of three chops of Sonchi.

I.

TEA.

No. 9.

Dated 12th April 1820.

73. It is with regret we observe that the quantity of Souchong tea continues to diminish, and without any improvement being discoverable in the quality. From the smallness of the quantity, each class of it has found an advantageous sale. Yuen Mee of Puankhequa, at thirty-eight taels, was the lowest of these invoiced Souchongs, owing principally to an odd smell.

75. The scale of appreciation of Souchong tea for winter purchases, and your engagements consequent thereon, are approved. In consideration of the small quantity of Souchong tea now produced, we do not disapprove your classing the chops of Good ordinary to "But middling quality" with the Campoi, instead of the Congo, provided there are no further indications of inferiority, such as "coarse and new," or "old and coarse," (which was the case with those received last year). It was not intended to make any alteration in the quantity of either Souchong or Campoi to be sent, because we classed the latter with the Souchong, the source from which it is derived, instead of the Congo; but we are not desirous of making the quantity of Campoi appear larger than the quality will warrant, by invoicing teas of low quality under that head. The winter-purchased Souchongs, invoiced Congo, received last year, will prove advantageous.

76. Although the quantity of tea invoiced as Souchong and Campoi has been less in the two last seasons than usual, we are not without hope that you may have a larger quantity offered you than 500,000 lbs., of a quality that may with justice be invoiced of one or other of those denominations, as previously to those seasons much larger quantities were sent as Campoi than in either of them. The chops that were of too low a quality to be included in either of those denominations, have answered very well as Congo, and we are therefore desirous that the purchase of such should not be relinquished. It will be satisfactory to you to learn, that the chop Lap Sing proved of better quality than you gave us reason to anticipate.

77. We subjoin an account of the quantity received, exclusive of private trade, under each head, in each of the last nine years:

YEARS.			Invoiced SOUCHONG.	Invoiced CAMPOL.	Invoiced CONGO.	TOTAL.
1811	..	..	370,000	528,000	868,000	1,766,000
1812	..	..	506,000	864,000	1,934,000	3,304,000
1813	..	..	142,000	1,232,000	397,000	1,771,000
1814	..	..	320,000	817,000	615,000	1,752,000
1815	..	..	102,000	827,000	1,182,000	2,111,000
1816	..	..	197,000	966,000	780,000	1,943,000
1817	..	..	386,000	702,000	689,000	1,777,000
1818	..	..	246,000	83,000	—	329,000
1819	..	..	183,000	547,000	151,000	881,000

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 911

78. The chop of Sonchi did not turn out mixed, as you gave us reason to expect, but on the contrary, it was superior to the preceding seasons; and we regret that you discouraged the merchant from preparing it in future.

79. In the season to which we referred in our letter of the 8th April 1818, there were 9,000 packages of good Caper tea in private trade, containing 262,000 lbs., that so nearly resembled the Sonchi, which the inspector at Canton denominated Caper, that it certainly interfered with the sale of it.

Dated 11th April 1821.

61. We very much regret that the supply of good Souchong tea still continues so inadequate to the demand, and notwithstanding the encouragement you hold out to the merchants to produce an increased quantity, that it should be less last year than in the preceding by 40,000 lbs., and which was less than that received in 1818 by 60,000 lbs.

62. Some Souchong tea, of fair good quality, found its way in private trade on the General Harris, and obtained $4/3\frac{1}{2}$ to $4/5\frac{1}{2}$ per lb., and some, which might with propriety have been invoiced Campoi, came on the Herefordshire, which obtained $3/7$ to $10/$.

63. With reference to the general quality of what has been received, none appears to reach that of full Souchong tea, the highest chop being "Good middling tea, Souchong flavour," while several chops are deficient in strength and flavour, which corresponds with the expectations you gave us reason to entertain respecting them.

65. You will observe, by a statement in a subsequent paragraph of this letter, that the chop Lap Sing of Poonequa has again proved, in the estimation of the dealers in England, to be the superior chop of the season, although deemed by you to be inferior to Wo Kee of Puankhequa by four tales per pecul. We think it would be but justice to Poonequa, and perhaps an incitement to future attention in the provision of this chop, if he were hereafter allowed for it an additional price or four tales per pecul, in order to place it upon an equal footing with Puankhequa's chop above-mentioned, provided the quality continue to be satisfactory.

70. The chop of Sonchi tea proving to be of good quality, as formerly, is an advantageous purchase; it obtained at our sale in December last $4/2\frac{1}{2}$ to $4/4$ per pound.

128. We are also desirous that 800,000 lbs. of Campoi and Souchong should be annually shipped on the Company's account, and that the merchants should be called upon to enter into engagements to deliver that quantity.

Dated 19th April 1822.

19. The Souchong teas, including those invoiced Campoi, have been more highly appreciated than you anticipated; and we regret that the quantity is so small, and gradually decreasing in each successive season. The smallness of the quantity in proportion to the demand, is probably a reason why there exists such discrepancy between their character in China, and their estimation in England; one only of the four Souchong chops of the season being allowed in China to approach to the Souchong flavour, whilst the brokers in England attribute the same quality to the whole.

20. In our letter of the 11th April 1821, para. 128, we signified our desire that 800,000 pounds weight of Campoi and Souchong should be annually shipped on our account, and you will consider the instructions there given by us as a standing rule, unless we advise you to the contrary.

21. The chop Lap Sing maintains its place as the best Souchong of the season, but has rather declined in quality for the last three years; having been characterized by the brokers in 1819, as Mid. Souchong; in 1820, as Good mid. tea, Souchong flavour; and in 1821, as Good mid. tea, little Souchong flavour. We are desirous of encouraging a supply of the true Souchong tea, and refer you to the observations upon this chop in our letter of the 11th April 1821, para. 65, for the principle upon which we wish you to act in your future purchases of all Souchong tea of a superior quality.

22. The Souchong teas purchased at 32 and 34 tales per pecul, and invoiced Campoi, form, in the present scarcity of fine Souchong, a valuable part of our investment; but we have to regret that the total quantity received of this class amounts only to 1,114 chests, and 924 chests of tea invoiced Souchong, making in the whole a total of only 2,035 chests.

I.
TEA.
No. 9.

23. We have just expressed our regret at the continued decrease of Souchong tea, and at your inability to secure a sufficient quantity. The loss to our investment of Puiqua's chop Man Yeu, we consider as very important; for in three successive years it has borne a high character in England; viz.

In 1818, Middling tea, Souchong flavour;

In 1819, Mid. and good mid, rather fresh, little Souchong flavour;

In 1820, Mid. rather fresh, little Souchong flavour.

In the present scarcity of Souchong, such tea must not be suffered to fall into other hands, if it can possibly be prevented by any means short of giving too exorbitant a price for it.

24. That no improvement has taken place in the general quality of Souchong tea is very certain. The apparent cause of the approbation given to the last importation by the brokers here, has been noticed in a preceding paragraph. We have great satisfaction however in remarking, that the very objectionable odd smell, partaking of the odour of apples, has not been noticed by the brokers in the Souchong and Campoi teas of the last two seasons.

29. The chop of Sonchi Tung Yuen, supplied by the relatives of Coqua, maintains its former character, but the sale of it has been much interfered with by the unusually large quantity of a similar quality of tea imported last year in private trade. We trust that you will continue this chop in our investment, notwithstanding the decrease of Coqua.

Dated 8th April 1823.

36. The continued deficiency of good Souchong teas is much to be regretted; you will perceive that the small quantity we have had to offer to the dealers has been well esteemed by them; and they have perhaps valued the article at a price higher than it really merited, merely on account of its scarcity, for they allow to both the chops purchased at 38 taels, as well as to several chops of Campoi, the characters of Souchong flavour, the existence of which quality in these teas is to us rather doubtful.

37. We consider your purchases of Campoi to be very useful.

41. It is so desirable to have an ample supply of good tea of the Souchong kind, that if 800,000 lbs. cannot be obtained, we still desire you will endeavour to procure as much of this species of good quality as possible.

42. You will not diminish your purchases, even should the quantities of tea in private trade, under the denomination of Campoi, Souchong and Pekoe, exceed, in future seasons, the total quantity required by our estimate, as a great proportion of such tea, by whatever name it may be invoiced, is of a very inferior quality, and will not come into competition with the good sound tea of the Souchong kind, which it is our object to import.

43. The absence of several fine chops which formerly constituted a part of our annual importations of Souchong, is a great drawback on the credit of our sales, and we could wish that some of those we formerly received were restored, or some equally good substituted; but so long as the natives will give the prices you mention for their own use, we cannot expect much addition to the quantity of real Souchong which we have received of late.

44. The chop of Sonchi received this season is evidently inferior to the former importations, and the reduction from 42 to 32 taels, which it has experienced, will, it is hoped, make the manufacturer more careful hereafter in his selection; at the same time it may be feared that reducing the prices with severity may have the effect of depriving our investment of some of the best teas.

(D.)—EXTRACT LETTERS from Canton respecting Souchong Tea.

Dated 7th July 1816.

5. YOUR Honourable Court may rely on our constant exertions and endeavours to restore the quality of the Souchong tea, and that the instructions now received, as well as that as to quantity, will be strictly attended to. We hope that it may be in our power to report more favourably on this species of teas to your Honourable Court at a more advanced period of the season, when they shall have come under examination.

Dated 19th December 1816.

38. With the exception of the chop Lap Sing, the Souchong of this season may be said to have failed. The augmentation in price does not appear to have produced the desired effect in the manufacture of good Souchongs; only two chops of middling Souchong were offered to us, and we were compelled to reduce one of these at the weighing.

39. In order to prevent the disappointment that might be experienced if Souchong did not form part of our investment, we continue to include the character of middling tea in our Souchongs; and although many parcels have been reduced at the time of receiving them to Campoi price, we did not deem it necessary to alter the marks.

40. We have made some alteration in the appreciation of these teas, in the view of affording encouragement to the manufacture of chops equal in flavour to Lap Sing, by a rise in the price of that chop, and a reduction in the second class of "But middling Souchong." Our appreciation therefore stands as follows:

But Middling to Middling Souchong	..	..	..	at 47 tales.
But Middling Souchong	..	..	..	at 44 —
Middling Tea, Souchong flavour	..	..	..	at 42 —
Middling tea	..	..	..	at 40 —

And the following purchases were concluded:

1 chop	..	..	210 chests	..	..	at 47 tales.
2 —	..	..	428 —	..	..	at 44 —
7 —	..	..	1,429 —	..	..	at 42 —
11 —	..	..	2,658 —	..	..	at 40 —
<hr/>			<hr/>			
21			4,725			
<hr/>			<hr/>			

41. The inferior Souchongs we consented to receive as Campois at the price of the preceding season:

But middling to middling tea	..	..	..	..	at 36 tales.
But middling tea	..	..	..	..	at 34

And the following is the extent of these purchases:

15 chops	..	..	3,113 chests	..	..	at 36 tales.
26 —	..	..	5,414 —	..	..	at 34 —

42. We are fearful your Honourable Court will not find the Souchongs of the present season a better parcel; we do not fail to impress on the merchants the necessity of supplying us with some chops of "real Souchong flavour;" and in the present season we have made that difference between Lap Sing and the succeeding character, which we hope may have the effect of stimulating the Senior Merchants; and at the same time we have severely shown our disapprobation of inattention, by the reduction of four tales in every chop that has been reported "dusty."

43. We are unable to account for the entire disappearance of real Souchong; but have no reason to believe that it proceeds from the terms on which we have purchased the Campois. In the present year the demand of foreigners appeared so certain, that the depreciation in quality of all the teas may in a great measure be accounted for; and this expectation has been realized by large shipments in American vessels to Holland. We can only express a hope that when the trade, which for many years has fluctuated greatly, shall be restored to its regular channel, the complaints of quality may cease.

I.
FRA.
—
No. 9.

L.
J. E. A.
No. 9.

44. Being satisfied with the quality of three parcels of Sonchi tendered to us, we accepted them on the terms of the preceding season, and trust this purchase will prove satisfactory to your Honourable Court :

1 chop	..	..	250 chests	..	..	at 42 tales.
1 —	..	..	120 —	..	..	at 40 —
1 —	..	..	300 —	..	..	at 38 —

Dated 7th March 1817.

5. It is with much regret that we have reported to your Honourable Court a deficiency of really good Souchong in the present season, and we are totally at a loss to account for its total disappearance. We have endeavoured, by every means in our power, to impress on the merchants the necessity of greater attention in the manufacture of this tea; and the marked difference which we have shown in the appreciation of the chop Lap Sing, and the reduction of the class of “But middling Souchong,” we hope will have a beneficial effect.

6. We had in our contemplation invoicing the character of “But middling tea” as Campoi; but we were fearful inconvenience might arise from the very small quantity of Souchongs that would appear in the investment; and under this impression we refrained from altering the marks of those parcels, which were reported inferior at the weighings, but originally purchased as Souchongs. We shall use our utmost endeavours, when contracting for this species of tea in the ensuing year, to restore the quality and former appreciations of Middling Tea.

8. In rejecting the Souchongs offered as winter teas, we impressed on the merchants that their very inferior quality was the principal reason for this measure. Had our necessities required this supply, we could not have made a larger selection from 20,000 chests tendered to us than about 8,000, and these greatly objectionable, from dust; we determined therefore on a general rejection, in the hope that such a measure might prevent so large a supply of inferior Souchongs.

Dated 26th March 1817.

26. We are unable to devise any means which shall insure a supply of good Souchong. We have not failed, however, to impress the necessity of this branch of our investment on the minds of the senior merchants, who have promised to use their endeavours.

Dated 31st October 1817.

7. In the Souchongs, we regret to find our endeavours to restore the quality of this tea have proved more than usually unsuccessful, no chop bearing a higher character than “Middling Tea, Souchong flavour.” It is our intention to insist on a reduction of price in the character of Middling Tea to 38 tales; and the extent of our investment of Souchong, including the latter character, appears about 3,600 chests; and the proportion invoiced Campoi will not exceed 724 chests.

Dated 24th November 1817.

64. A. It is impossible for us to account to your Honourable Court for the gradual, and, in the present season, entire disappearance of the superior Souchongs. When we shall have the honour to state our purchases, it will appear that we have been unable to procure a higher character than “Middling Tea, Souchong flavour;” and that Lap Sing itself, though under this denomination, is not the superior parcel of the year. As all endeavours for improvement by an advance of price have failed, we have adopted the contrary line of conduct; and, as before stated, we hope, by compelling the tea-men to diminish the quantity, and to relinquish the manufacture of the inferior Campois, that some few parcels may be restored to their former standard.

65. It is already known to your Honourable Court, that in framing the contracts for the present season, we warned the merchants that we should not receive the class of 34 tales, or “But middling Tea.” Our examinations proving extremely unsatisfactory, we determined upon the rejection of “But middling to Middling Tea,” with the exception of four chops, bearing the character of “strong;” and should these measures not have the desired effect of producing a sufficient supply of real good Souchong, it is to be apprehended that the cultivation or manufacture of this tea is lost.

71. We can assure your Honourable Court it is by no means our intention to extend the purchase of these teas (three chops of Sonchi), but we should consider a few chops of real good quality must prove advantageous in our investment. In the present season we have been greatly disappointed in the quality of those parcels which your Honourable Court have approved: of three chops accepted by us we have only shipped one, provided under an engagement in our Secret Department, but for which we could not allow a higher price than 36 tales.

72. The two chops, Cho Hing and Eu Mow, were purchased at 38 tales, but rejected at the weighing. We conceive we may be compelled at the close of the season to receive these teas, having been especially provided for us; but at the reduced price which we shall deem it our duty to offer, we should hope they might prove satisfactory.

85. The nearly total exclusion of the Campois will exhibit a demand for Souchong, in our estimates for the ensuing season, that cannot be supplied by any exertions of the merchants; as we consider that in the best of seasons we can never procure, rejecting Campois below "But middling to Middling Tea," 8,000 chests, or 600,000 lbs.; and indeed your Honourable Court will have observed, that our general expectation has never been calculated above 500,000 lbs., and for the most part fallen short of that estimate.

Dated 8th December 1817.

8. It is with extreme regret that we report to your Honourable Court a greater deficiency of real Souchong than in the preceding season, and that there has not been procured one chop of higher denomination than "Middling Tea, Souchong flavour;" even the chop Lap Sing cannot be classed higher.

9. As the object of the liberal and increased prices of latter years has not been answered, we have considered the present season a proper time for reducing the inferior denominations, and making a marked difference of four tales between "Middling Tea," and "Middling Tea, Souchong flavour."

10. When forming our contracts, we expressed our intention of invoicing the class "Middling Tea" in our Campois; but had we carried this into effect, there would not have appeared more than 800 Souchongs in our investment.

11. The merchants are fully warned of our determination to reject all teas of the class of "But middling;" and, from the unsatisfactory production of the season, we also determined to refuse the "But middling to Middling," with the exception of three chops bearing the character of "strong," to which we allowed the former price of 36 tales.

12. We have experienced such frequent disappointment of late years in the manufacture of this article, as to give cause of apprehension for any improvement being effected. It is asserted by the merchants, that large sums were expended by them to carry our wishes into effect, more particularly by Chunqua, in whose teas, though not of sufficient good quality, we have been pleased to find some care has been taken, as far as keeping them free from dust; and we have subsequently added a chop of Campoi to this merchant's account, which proved deserving of the character "strong."

13. The following is the reduced appreciation of the Souchongs and Campois.

Souchong :

But Middling to Middling Souchong	..	..	..	at 47 tales.
But Middling Souchong	..	..	..	at 44 —
Middling Tea, Souchong flavour	..	..	..	at 42 —
Middling Tea	..	..	..	at 38 —

Campoi :

But Middling to Middling	..	..	..	at 34 tales.
And our purchases, which have all been shipped on the Waterloo and Winchelsea,				
4 Chops	..	..	990 Chests	.. .. at 42 tales.
11 —	..	..	2,573 —	.. .. at 38 —
15			3,563	
4 Chops	..	..	924 Chests	.. .. at 36 tales.

1.
T.L.A.
No. 9.

Dated 20th March 1818.

17. Our disappointment in the parcel of Souchongs has been greater this year than in the preceding season: for it will appear that, including Campois under the former denomination, we have not been able to procure, of both species united, more than 333,000 lbs. weight. In consequence of the orders to class these two kinds of tea under the head of the former, we have deemed it advisable to extend the quantity of Souchong usually estimated as procurable, although we are far from confident of obtaining the amount of requisite quality.

18. The merchants have strongly recommended us to abstain from contracting for Souchong, alleging, in support of their advice, the benefit likely to arise from discouraging so extensive a manufacture as has latterly obtained; and also the advantages of causing many of the persons now engaged in this branch of the Tea trade to exchange it for the cultivation of Congo. We have deemed it prudent to accede, except in the instance of the merchant Lap Sing, who merits every mark of favour from us, and we shall confine our arrangements for Souchong to mentioning in general terms, that the supply required will be the same as in the present season, viz. 6,300 chests.

Dated 15th November 1818.

16. It is with great regret we report to your Honourable Court, that the Souchongs of this season are inferior to those of the two preceding years. Out of 15,300 chests submitted to our inspection, the highest denomination is "Middling Tea, Souchong flavour;" and only two chops have been manufactured of that quality.

17. We had hoped, in the present season, for a more favourable out-turn of these teas, and had contemplated the measure of throwing out the "Middling tea" from our Souchongs, to be invoiced as Campois; under present circumstances, however, we were unable to effect this, as, with that character classed as Souchongs, our investment will only consist of 2,000 chests.

18. We are glad to find that the Souchongs of last season exceeded your expectations; but your Honourable Court will be greatly disappointed to observe, that Lap Sing is not better than "Middling Tea, Souchong flavour," and perhaps not equal to Tien Hing, of Mowqua.

19. In the preceding, we reduced the character of "Middling Tea," to 38 tales, but did not consider any further reduction advisable in the present year; we have, however, warned the merchants of a resolution to reduce each of the characters accepted as Souchongs this season two tales, and should not this have the desired effect, we must despair of our meeting your Honourable Court's wishes of restoring the quality of Souchongs.

20. We are confident that no superior chops of this tea can fall into other hands; and your Honourable Court may rely on our attention to this point.

21. The same remark may be made on the Souchongs as on the Congos; the leaves, generally, were satisfactory, and, in most instances, the smell; but when drawn into water there was a great deficiency of strength.

Our appreciation remains as of last season.

Souchong :

But Middling to Middling Souchong	..	..	..	at 47 tales.
But Middling Souchong	..	..	..	at 44 —
But Middling, Souchong flavour	at 42 —
Middling Tea	at 38 —

Campois :

But middling to Middling Tea	at 34 —
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22. We have only met with two chops of this tea (Sonchi) this season, one of which, consisting of 400 boxes, we had engaged for in the Secret Department. It was satisfactory, on examining the muster, to find this person * had succeeded in his endeavours to improve the quality of this tea, but we regretted to find, on weighing it, that it was much mixed; we did not, however, consider it necessary to reduce it in price, but have recommended this merchant to relinquish the manufacture of this tea.

* Coqua.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 917

23. We are not aware of the Sonchi having increased, and are inclined to believe, that more than 300 chests of real good quality could not be produced.

Dated 25th November 1818.

2. Engagements of Souchong.

Middling Tea, Souchong flavour	2	Chops	..	..	494	Chests	..	at 42	Tales.
Middling Tea	7	—	..	..	1,738	—	..	at 38	—

Ditto of Campoi :

But Middling to Middling Tea	4	Chops	..	..	951	Chests	..	at 34	Tales.
	13				3,093				

Dated 19th March 1819.

23. In our last estimate, in consequence of the Campois being added to the head of Souchong, we increased the quantity supposed procurable, not from any expectation of procuring it of sufficient good quality, but it was calculated any deficiency might be met by the private trade. In the present estimate, the private trade being included, as directed by your Honourable Court, we have deemed the former quantity of 500,000 lbs, as much as can possibly be relied on.

30. It has been with great regret that we have noticed to your Honourable Court our ill success in procuring Souchong; and that, in the present season, we have failed even in the chop Lap Sing, arising, in some measure, from the anxiety of Chunqua to meet our wishes; in the view of procuring one good parcel, he prevailed upon this merchant to manufacture a chop for him, and, from this extension of his business, he failed altogether; he has, however, promised to confine himself, the ensuing year, to his engagements with Poonequa. Should he require an advance, it will be allowed, as an encouragement to preserve the character he has so long maintained. To the other merchants, we shall state generally, that our purchases in Souchong will depend entirely on their quality.

Dated 19th November 1819.

65. In making our report to your Honourable Court on the quantity of Souchong tea about to compose our investment of the season, we regret that we are not enabled to report in terms more favourable than those of last year. The present selection presents a description of tea deficient in that strength and smell on which its value so materially depends; and our repeated efforts to induce the merchants to provide teas of a quality corresponding with those of former years have proved totally unavailing. The following is a statement of the extent and valuation of our purchases :

1	Chop	..	..	268	Chests	..	..	..	at 42	Tales
5	—	..	..	1,104	—	..	..	..	at 38	—
5	—	..	..	1,163	—	..	..	..	at 34	—

Dated 25th November 1819.

71. The total disappearance of real Souchong tea has been subject of equal regret to the Committee as to your Honourable Court: every plan has been adopted that has appeared at all likely to obtain the desirable end of procuring a tea so much sought after, but without success.

Dated 10th December 1819.

8. A chop of Sonchi, consisting of 418 chests, having been tendered to us by Coqua, at the rate of 42 tales per pecul, we have included it in our purchases of the present season, as its quality appears unobjectionable.

I.
TEA.
—
No. 9.

Dated 20th November 1820.

87. We regret to inform your Honourable Court that the description of tea forming this part of our investment, judging from the unusually small quantity submitted to our inspection, and their quality upon examination, appear to be the teas most affected by the unfavourableness of the season, being wholly deficient in strength, and that fulness of flavour which constitutes the excellence of Souchong tea.

88. The chop Lap Sing is the only one which approximated to that description of tea, but scarcely merits the character affixed to it, "Middling Tea, Souchong Flavour;" the other chops consist of tea that does not properly form any part of our regular investment.

89. The circumstances of the season will again oblige us to receive these Campoi teas at Souchong prices, even including the class of "But Middling Tea," which has rarely been received in the regular season. Including this latter class, the quantity will not amount to more than 1,600 chests. The number of chests sent in does not exceed 6,500, being about two-thirds less than the usual average.

90. In this defalcation of the Souchong teas, two chops of Sonchi tea, tendered by Conseequa, and the relatives of the deceased Coqua, will prove very acceptable purchases, particularly the chop Tong Yuen, belonging to the latter, it being of superior quality.

Dated 9th December 1820.

3. In our despatch of the 20th ultimo, we informed your Honourable Court that the unfavourableness of the season had materially affected our provision of Souchong tea, both as to quantity and quality, and that we should again be obliged to receive a certain proportion of Campoi tea at Souchong prices, even including the class of "But Middling Tea."

4. Since writing this despatch, we have concluded the following purchases:

Souchong:					
Middling Tea, Souchong flavour	1 Chop	..	210 Chests	..	at 42 Tales.
Middling Tea	3 —	..	706 —	..	at 38 —
Campoi:					
But Middling to Middling ..	3 Chops	..	642 Chests	..	at 34 Tales.
But Middling Tea	4 —	..	788 —	..	at 32 —

5. Notwithstanding the high price of 32 tales at which we include the character of "But Middling Tea," Puiqua informed us, that the tea merchants refused to abide by our appreciation of the chop Man You, mentioning at the same time that he had no personal interest in the chop, and that, in withdrawing it, he only complied with the direction of the tea merchant.

6. We have also made the following purchases of Sonchi:

Good Middling ..	1 Chop	..	599 Chests	..	at 42 Tales.
Middling	1 —	..	—	..	at 38 —

Dated 21st November 1821.

65. We have heard the diffusion of wealth in the province of Canton assigned as a cause for the deficiency of real Souchong placed at our option, enabling the natives to afford much higher prices than we can offer. It is known that they readily give a tale a catty for superior black tea.

117. We have again reason to regret the deficiency in the quantity and inferiority in the quality of the Souchong teas.

118. The chop Lap Sing is the best of the season, but cannot be considered of real Souchong flavour; there are besides but three or four chops deserving the character of Souchong teas.

119. Of the class of "But Middling and Middling Tea," there are only 926 chests. The class of "But Middling Tea" consists of 3,600 chests, some of which scarcely deserve that character;

but as it appears by the 62d paragraph of your Honourable Court's Instructions, that teas of similar or inferior quality, imported by the Herefordshire in season 1819, were deemed deserving of being classed as Campoi, the quality of this class has been extended to the above number.

120. It is to be regretted, that the urgent demand for Souchong and Campoi teas cannot be supplied without resorting to the expedient of receiving teas of this description at 32 tales as Campoi, and thereby tending to deteriorate the Congo teas.

121. In this scarcity of the superior descriptions of Souchong, the chop of Sonchi, which was furnished by the late Coqua, and which we now propose to receive from his family, will be a considerable acquisition, though it is doubtful, from the examination of the muster. whether it is made as well as in the preceding season.

122. The following is an abstract of our purchases of Souchong and Campoi.

Souchong.					
1 Chop	..	200 Chests,	Middling Tea, Souchong flavour,	at 42 Tales.	
3 —	..	811 —	Middling Tea	at 38 —	
Campoi.					
4 —	..	926 —	But Middling to Middling	.. at 34 —	
16 —	..	3,601 —	But Middling Tea	at 32 —	
		5,538			
Sonchi.					
1 —	..	530 —	Good middling Sonchi	at 42 —	

Dated 10th April 1822.

61. Lap Sing having engaged to furnish a chop of Souchong in addition to the one bearing his name, we propose making an advance to him of 6,000 dollars for this purpose.

45. We can hold out to your Honourable Court no expectation of obtaining Souchong and Campoi Tea to the extent of 800,000 lbs.

Dated 15th November 1822.

13. We are concerned to acquaint your Honourable Court that the Souchong teas submitted to our examination are even fewer in number than in last season, and the quality more indifferent. We are unable to obtain from the merchants any explanation of the causes of this deficiency, in a season acknowledged by all to have been abundant.

15. We have been induced to receive a small parcel of 42 chests, as well on account of its intrinsic value, as to induce the maker of it (Man Hing) to furnish a chop of Souchong for the Company of the quality he was formerly accustomed to do. We have been induced, from the great deficiency, to offer to receive the teas of the character of "Good Ordinary to But Middling," at a valuation of 30 tales per pecul, and to include them under the head of Congo Campoi.

16. In the present scarcity of Souchong tea, we hope our purchases of Sonchi may prove advantageous.

Dated 18th December 1822.

33. We shall be guided by the instructions of your Honourable Court of 19th April 1821, as far as circumstances will admit.

34. The chop Lap Sing in the present season stands alone, though we do not consider it at all improved, and consequently not entitled to any favourable consideration. The small chop Man Hing, which we had anticipated from the muster chest to be of superior quality, proved, at the weighing, to be of various quality, and was withdrawn by the merchant himself.

I.
T.E.A.
No. 9.

35. Chunqua's chop Chuun Eu, of which we were glad to find only a part was burnt, is much inferior to last season, and only deserving of 34 tales; the manufacturer of this chop died soon after his arrival at Canton.

36. From the small quantity of Souchong and Campoi teas tendered to us, and the reduction of even that small quantity by the fire, we have been induced to accept for the present season some of those teas which are characterized "Good ordinary to But middling," at the price of 30 tales, which we trust will meet your Honourable Court's approbation.

37. The chop Man You has in the present season been improved in quality, and has been appreciated at 34 tales, as has also the chop He Hee; we trust this may induce the manufacturers to continue their chops of improved quality.

42. The chop Tong Yuen (Sonchi) forms the largest part of the investment of the present season; it is much better than last year, and equal to its former quality. A chop of superior quality has been offered to us, and accepted at 42 tales; and we have also been induced to take another chop of inferior quality at the price of 36 tales, there being scarcely any of this description of tea going home in private trade.

Dated 2d January 1823.

2. In the preceding season, from the small quantity of Souchong tea, we invoiced teas of the character of "But middling to Middling tea" under that head. In the present season several chops of tea of the character of "But middling tea," received as Campois, proved at the weighings to deserve the character of "But middling to Middling tea," and have been invoiced Souchong.

Dated 20th November 1823.

11. We are concerned to acquaint your Honourable Court that the Souchong teas which have hitherto been submitted to our examination are a very indifferent parcel, and are deficient both in quantity and quality. The chop Lap Sing, however, maintains its usual superiority.

Dated 8th January 1824.

18. The Souchong teas in each succeeding year appear to decrease in quantity and quality, and in the present season are a very indifferent parcel.

Dated 6th February 1824.

31. No contracts appear binding in China beyond the will of the parties, for there is no doubt in many instances in the present season a portion of the contract Twankay chops were kept back by the tea merchant, and after being pounded and mixed with Wo Ping teas, sold to the Americans. The process might be witnessed at a place regularly appropriated for the purpose on the opposite side of the river. With a knowledge of these facts, the merchants were unable to prevent them.

(E.)—QUANTITIES of HYSON TEA (including Private Trade) put up at each Sale, Sold and Refused, in the Three last Years.

	Quantities Put up.	Quantities Sold.	Quantities Refused.
	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>
1st March Sale, 1821	229,823	229,823	—
2d ditto	201,181	197,181	4,000
1st September Sale	369,996	369,821	175
2d ditto	251,952	248,892	3,060
1st March Sale, 1822	251,156	237,972	13,184
2d ditto	202,587	202,587	—
1st September Sale	197,770	197,689	81
2d ditto	202,737	202,510	227
1st March Sale, 1823	268,420	191,267	77,153
2d ditto	302,475	251,193	51,282
1st September Sale	308,094	281,669	26,425
2d ditto	297,317	172,836	124,481
1st March, 1824	399,543	286,012	113,531

1.
TEA.
—
No. 2.

(F.)—LETTERS to China respecting low Black Teas.

Dated 19th February 1802.

29. You acted very judiciously in reducing the quantity of Bohea intended to have been sent on this fleet, as we were much in want of Congo, and have abundance of Bohea.

63. We are again compelled to remark, that a great proportion of the Bohea has been of a very low and inferior quality. You will see, on reference to the account of the comparison of the sale prices with the prime costs, that some of the Bohea has sold as high as 2s. 6d. per pound, while some would not fetch 1s. 6d. ; none of that low and inferior sort should be taken.

Dated 23d November 1803.

6. We approve your determination of not adding to your purchases of Bohea. You will see by the account transmitted in our letter of the 4th instant, that we have still a very large stock of this article on hand, and that it therefore continues necessary to send no more by each ship than is sufficient for a flooring to the other teas, as directed in the 20th paragraph of our letter of the 17th December 1802.

Dated 12th February 1806.

73. Your declining to purchase teas of very low, mixed and adulterated quality, will always meet our approbation. We are concerned to find the competition so great as to prevent your obtaining such a fair reduction in the prices as the flourishing state of our finances would otherwise have entitled you to have claimed.

Dated 8th April 1807.

39. The Bohea received last season is on the whole superior to what we have been accustomed to receive of late years, and therefore it is probable that some advantage has been obtained by your having entered into contract for it. The demand for Bohea continues to be but inconsiderable, which we apprehend may be partly attributed to the high duties, and partly to the quantity of very low Congo interfering with its consumption.

Dated 5th January 1810.

56. You will of course invoice such Congo tea * under its proper denomination; and if no Bohea shall be shipped, we are not aware that any inconvenience will arise by the abolition of that species of tea from the investment.

72. It is not desirable that you should make winter purchases to the extent you have lately done, as they interfere with the contracts.

Dated 18th April 1810.

80. We shall, for the present, dismiss the subject of winter purchases with a general precautionary observation. The purchase of teas which remain in Canton after the ships are despatched, and the business concluded for the season, has unquestionably been productive of considerable advantage to us, and if managed with prudence, and kept within due bounds, will, in all probability, continue to be beneficial; but we apprehend that an extension of the purchases of inferior teas, to such an amount as to become a leading proportion of the whole year's investment, may, in the end, prove unwise policy, inasmuch as the general character of tea will suffer thereby, and the depression of price at our sales, or diminution of consumption, more than countervail the saving in the cost of winter purchases. At what number of chests of winter teas the line ought to be drawn, we are not prepared to say with the necessary degree of precision; the purchases of the year under consideration, *viz.* 50,000 chests, appear to be a considerable proportion of the whole;

* *i. e.* Interior Congo Tea, packed in Bohea chests

but some allowance must be made, on the other hand, for the diminution in the quantity of Bohea ; and so far as we can judge from present appearances, the demand for Congos will not be checked by those purchases. See the 82d paragraph of our letter of the 11th January 1809. *We think that the winter purchases ought in no case to exceed two-fifth parts of the whole year's investment of Congo and Campoi.*

L.
TEA.
—
No. 9.

82. Our letter of the 5th January contains sufficient instructions on this head ;* to which we have nothing to add, further than to observe, that a very small quantity of the best of the common Bohea may be required, and sell to advantage : you will therefore be careful to fill with the best of the common Bohea such *long* quarter chests as may be required for the better stowage of the ships. Should it be intended to repack low Congo into Bohea chests, it will be advisable to shoot the Congo into bulk at Canton, so as to make the quality uniform before it be put into the Bohea packages : a want of attention to this point is visible in the teas of this kind sent by the Essex in March 1809.

Dated 29th August 1810.

22. We have signified to you, in the 55th paragraph of our letter of the 5th January, and the 82d paragraph of our letter of the 18th April of the present year (1810), that from the little demand for Bohea tea, and the superior advantage which is derived to the Company by selling winter Congos rather than Bohea teas, no greater quantity of Bohea is to be sent us hereafter than can be packed in the oblong quarter chests, for the convenience of filling up particular parts of the ships ; and we should forthwith proceed to reduce our sales of Bohea to about 100,000 pounds at each of the quarterly sales, were it not that our large stock (much of which has been long on hand) requires that it should be disposed of more quickly than would be done under such a reduced arrangement. We therefore particularly desire that you will consign to us as little Bohea tea in the ensuing three seasons as circumstances will permit, until our stock of that species shall be reduced within a proper limit, and on no account whatever to exceed our indent.

Dated 2d January 1811.

16. For the quantities of winter-purchased teas, which you are not to exceed, we refer you to the 80th paragraph of our letter of the 18th April 1810. Although in respect to profit, winter-purchased teas answer very well, yet we must desire you will on no account whatever receive any of the faint or Ankoi kind of any species, not even to be sent in Bohea packages ; both those kinds of tea are universally disliked.

Dated 27th March 1811.

14. The teas in Bohea packages received last season of Conseequa and Ponqua differ from those received from the other merchants. The musters offered by the former appear by your inspectors' reports to have been "Middling tea, Congo kind ;" but the teas delivered by them are "Middling Bohea, Ankoi kind, inferior to musters," and Ponqua's were so described by your inspectors at the time of their receipt. Repeated directions have been given you on various occasions, against sending any Ankoi teas, either Bohea or Congo, and we very much disapprove of your having sent these teas, knowing them to be of Ankoi flavour. From the 202d paragraph of your letter of the 26th February 1810, it may be supposed that the package and the price (that of common Bohea) were some inducements, and to these, upon the present occasion, may be added the situation of Ponqua's affairs ; but so injurious are Ankoi teas to the quality and consumption of teas in general, that we direct that you suffer nothing whatever to induce to send them at any time on our account, and that you endeavour as much as possible to discourage them from being sent in private trade. By your consultation of the 29th November, it appears it was determined to allow Puqua and Chunqua 16 tales for their Congo packed in Bohea chests, and 15 to all the other merchants, except those delivering common Bohea. These teas in question would have been entitled to the latter price, if they had been delivered of quality in conformity with their musters ; but not being so, you have received them as common Bohea, at 14 tales, but without any especial notice of that circumstance.

* Hong Merchants' engagements to deliver low Congo instead of common Bohea.

I.
TEA.
—
No. 9.

Dated 23d December 1813.

7. We may remark, that, although no common Bohea has been sold for more than six months, and consequently there is little or none in the market, yet there does not appear to be much call for it.

Dated 1st April 1814.

128. The Ankoï tea which you consigned to us in 1813, did not, it is true, excite the particular attention of the buyers, and certainly was in a great measure free from that nauseous "*Cashew*" flavor which pervaded the former parcels; but still it was very high-dried, and had a strong burnt taste. The very term *Ankoï* has acquired an unfavourable meaning, and conveys an idea of tea possessing an oily, burnt, unpleasant flavour. We therefore, without repeating our orders in the form of an absolute prohibition, recommend the subject to your particular consideration; our instructions certainly having been intended to operate more against the consignment of tea of the burnt *Cashew* flavour in general, than to forbid your purchasing tea from the Ankoï district, or from any other particular division of country. If good Congo can be procured from any part of the Chinese empire, we can have no objection to receive it.

Dated 2d April 1817.

14. We observe two chops of *very* ordinary tea among the winter Congo, and Congo invoiced below contract. It is our particular desire that no tea of any species, of a quality really as low as *very* ordinary, may be taken, even at winter prices.

Dated 8th December 1819.

4. You will find, by the result of our estimate, that if you have shipped in your season 1819-20, three million pounds Bohea, as you have given us reason to expect, and all the ships arrive safe, we shall be in possession of more Bohea than appears at present likely to be required; but as you will no doubt have made some provision of this article for the ships in your season 1820-21, and as it appears to be advisable that the ships should not be without a flooring of Bohea, we direct that you ship in your season 1820-21, no more than is sufficient for that purpose.

Dated 12th April 1820.

57. The general quality of the Bohea has justified the encouragement you gave the merchants in the increase of price, and we approve your scale of appreciation.

58. You will find by our letter of 8th December 1819, we had intended to diminish our indents for Bohea; but from an improvement in the demand for this article having since taken place, we shall raise it again to the same quantity we calculated upon immediately before that letter was written.

Dated 11th April 1821.

34. The Bohea tea received last year has proved generally of good quality; and although the quantity exceeded our indent, the consumption has so much increased, as to have taken off the surplus. This increase of consumption is, in a great measure, to be attributed to improvement in quality.

Dated 15th August 1821.

11. We are desirous that the lading of the *Scaleby Castle* should be composed entirely of Bohea and Twankay, as our stock of those sorts will be all exhausted in June 1822. If a sufficient quantity of Bohea and Twankay, of fair quality, should not be procurable to load this ship, you will fill up the deficiency with the lowest-priced Congo.

12. You will not, however, upon any account, revert to purchases of the large leaf coarse Bohea, of which our importations of former times principally consisted.

Dated 19th April 1822.

2. The Bohea teas have given general satisfaction to the dealers, and have been, and continue to be so much in demand, that our stock is insufficient to give an adequate supply in the ensuing June sale.

1.
TEA.
—
No. 9.

3. The prices you have given for the several parcels of Bohea appear reasonable.
4. We approve your having shipped the whole of the Bohea you had on hand in the season 1820-21, and desire that in future years the consignment rather exceed the estimate, if it can be procured without an increase in the cost price, until we shall have acquired a sufficient quantity, as we are desirous that this species should constitute a part of our surplus stock of tea, in preference to so large a quantity of contract Congo. You will, therefore, use your utmost endeavours to procure, as early as practicable, the whole quantity of this species of tea, which appears to be required by the estimates transmitted in a subsequent part of this letter.

70. Our letter of the 15th August last will have prepared you to expect an increase in our demand for Bohea and Twankay; and you will, we trust, have already made some arrangements to meet our wishes. We hope you will eventually be able to accomplish the provision of the Bohea required, by encouraging the produce of the Woping districts, as this tea now appears to be much approved in England.

Dated 8th April 1823.

5. Considering the difficulties which you had to encounter in the provision of Bohea tea, we can only express our concern that this part of our investment could not be realized to a greater extent.

8. Poonequa's agent in the tea country having failed to furnish the quantity of up-country Bohea contracted for, has been productive of serious inconvenience, the effect of which will be felt for some time.

12. The Bohea supplied by Kinqa is much inferior to that of any other merchant received this season, and such as we should not wish to encourage if the China market afforded a full supply of Bohea tea; but under existing circumstances, we should prefer the purchasing of such tea to the alternative of sending so small a quantity of Bohea as is quite inadequate to the demand of those consumers who are in the habit of using tea of the low quality, and to whom perhaps it is as acceptable as the finest teas are to persons of a more delicate taste.

13. These observations are not made with a view to countenance the introduction of the old kind of common Bohea, which was formerly made up from the refuse of the market, and which included even damaged tea in the state of dust.

14. The quality of Kinqa's Bohea appears to be "But middling to Middling tea, mixt with flat, broken, coarse leaves and dust, flavour coarse, faint and odd." It has, however, met a ready sale, and at a price but little under the best of the season, in consequence of the small quantity of this species of tea which we are enabled to put up to sale.

15. Our advices, dated 15th August 1821, prepared you to expect an increased demand for Bohea; and the indent, dated the 19th April last, will have apprised you, that we consider 4,000,000 pounds per annum as the quantity proper to meet the demand for this species of tea.

16. Goqua has hitherto fulfilled his undertakings so satisfactorily, that we approve your engaging with him for all the Woping Ankoï and low Congo which can be procured, for the purpose of composing that description of tea called Bohea.

17. We observe with regret, that little or no reliance can be placed upon receiving any of the up-country Bohea in time for the Canton season 1822-23, and we consequently anticipate an importation considerably short of our wants.

20. If you shall continue to experience the difficulties which have of late years presented themselves in obtaining a sufficient supply of Bohea tea (always meaning by this term the new species, or "Congo kind of leaf," to the absolute exclusion of the old broad leaf at any price,) you have our permission to add one, two, or even three taels a pecul to the price, a due supply of Bohea being indispensable to the fit supply of the public here.

I.
TEA.
No. 9.

(G.)—AN ACCOUNT of the STOCK of TEA in the Warehouses, 1820-24.

	Company's and Private-Trade unsold.	In the Buyers' Hands.	Total Stock in Warehouse.
	<i>lbs.</i>	<i>lbs.</i>	<i>lbs.</i>
On the 1st March .. 1820 ..	26,232,440	1,665,017	27,897,457
1st June .. — ..	34,362,742	2,106,023	36,468,765
1st September — ..	37,925,171	1,798,892	39,724,063
1st December — ..	36,152,511	1,684,638	37,837,149
1st March .. 1821 ..	29,505,684	1,550,113	31,055,797
1st June .. — ..	40,577,866	1,511,232	42,089,098
1st September — ..	41,560,616	1,220,475	42,781,091
1st December — ..	38,868,220	1,520,681	40,388,901
1st March .. 1822 ..	31,750,980	1,711,200	33,462,180
1st June .. — ..	35,290,025	1,567,398	36,857,423
1st September — ..	41,462,106	1,837,205	43,299,311
1st December — ..	37,368,551	1,866,289	39,234,840
1st March .. 1823 ..	30,552,605	1,719,716	32,272,321
1st June .. — ..	50,372,347	1,466,766	51,839,113
1st September — ..	44,894,570	1,600,201	46,494,771
1st December — ..	37,979,252	1,721,856	39,701,108
1st March .. 1824 ..	32,618,955	1,626,685	34,245,640
1st June .. — ..	51,271,610	2,239,039	53,510,649

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 927

No. 9.—AN ACCOUNT of the Average Sale Price of each Description of the East-India Company's TEAS, sold in each Year from 1793 to 1823.

I.
TEA.
No. 9.

YEARS.	Bohea.	Congo.	Campoi.	Souchong.
	s. d.	s. d.	s. d.	s. d.
1793 ..	1 6 $\frac{9}{10}$	2 10 $\frac{3}{10}$	3 2 $\frac{5}{10}$	3 9 $\frac{8}{10}$
1794 ..	1 7 $\frac{4}{10}$	3 1 $\frac{8}{10}$	3 4 $\frac{7}{10}$	3 11 $\frac{8}{10}$
1795 ..	1 10 $\frac{8}{10}$	3 1 $\frac{9}{10}$	3 6 $\frac{5}{10}$	3 6 $\frac{5}{10}$
1796 ..	1 7 $\frac{7}{10}$	2 11 $\frac{7}{10}$	3 2	3 11 $\frac{3}{10}$
1797 ..	1 9 $\frac{4}{10}$	2 9 $\frac{5}{10}$	3 0 $\frac{3}{10}$	3 4 $\frac{7}{10}$
1798 ..	2 3 $\frac{6}{10}$	3 2 $\frac{9}{10}$	3 5 $\frac{1}{10}$	3 7 $\frac{3}{10}$
1799 ..	2 2 $\frac{1}{10}$	3 1 $\frac{8}{10}$	3 2 $\frac{7}{10}$	3 4 $\frac{9}{10}$
1800 ..	1 8 $\frac{9}{10}$	3 0 $\frac{5}{10}$	3 3 $\frac{2}{10}$	3 3 $\frac{1}{10}$
1801 ..	1 10	3 2	3 4 $\frac{1}{10}$	3 4 $\frac{9}{10}$
1802 ..	1 5 $\frac{6}{10}$	3 1 $\frac{1}{10}$	3 5	3 6 $\frac{4}{10}$
1803 ..	1 6 $\frac{2}{10}$	2 10 $\frac{4}{10}$	3 2	3 5 $\frac{1}{10}$
1804 ..	1 9 $\frac{7}{10}$	3 0 $\frac{3}{10}$	3 1 $\frac{3}{10}$	3 4 $\frac{6}{10}$
1805 ..	1 8 $\frac{3}{10}$	3 1 $\frac{8}{10}$	3 3 $\frac{9}{10}$	3 7 $\frac{1}{10}$
1806 ..	1 6 $\frac{6}{10}$	3 2 $\frac{2}{10}$	3 4 $\frac{1}{10}$	3 8 $\frac{4}{10}$
1807 ..	1 8 $\frac{3}{10}$	3 3 $\frac{6}{10}$	3 5 $\frac{4}{10}$	3 8 $\frac{2}{10}$
1808 ..	1 9 $\frac{2}{10}$	3 3 $\frac{3}{10}$	3 4 $\frac{2}{10}$	3 7 $\frac{9}{10}$
1809 ..	1 6 $\frac{8}{10}$	3 3 $\frac{1}{10}$	3 5 $\frac{5}{10}$	3 9 $\frac{9}{10}$
1810 ..	1 8 $\frac{8}{10}$	3 3 $\frac{3}{10}$	3 6 $\frac{1}{10}$	3 9 $\frac{1}{10}$
1811 ..	1 7 $\frac{9}{10}$	3 2 $\frac{3}{10}$	3 4 $\frac{9}{10}$	4 1 $\frac{7}{10}$
1812 ..	2 3 $\frac{3}{10}$	3 2 $\frac{6}{10}$	3 3 $\frac{3}{10}$	3 9 $\frac{9}{10}$
1813 ..	2 5 $\frac{9}{10}$	3 2 $\frac{4}{10}$	3 4 $\frac{6}{10}$	3 9 $\frac{8}{10}$
1814 ..	3 1 $\frac{2}{10}$	3 3 $\frac{6}{10}$	3 6 $\frac{6}{10}$	4 0 $\frac{5}{10}$
1815 ..	2 3 $\frac{7}{10}$	2 11 $\frac{8}{10}$	3 5 $\frac{1}{10}$	4 0 $\frac{8}{10}$
1816 ..	2 4 $\frac{3}{10}$	2 10 $\frac{4}{10}$	3 2 $\frac{4}{10}$	4 1 $\frac{6}{10}$
1817 ..	2 5 $\frac{6}{10}$	2 11	3 2 $\frac{8}{10}$	3 10 $\frac{3}{10}$
1818 ..	2 5 $\frac{9}{10}$	3 0	3 3 $\frac{6}{10}$	3 11 $\frac{4}{10}$
1819 ..	1 10	2 8 $\frac{5}{10}$	3 4 $\frac{7}{10}$	3 11 $\frac{9}{10}$
1820 ..	2 1 $\frac{1}{10}$	2 7 $\frac{1}{10}$	3 5 $\frac{7}{10}$	4 1 $\frac{8}{10}$
1821 ..	2 4 $\frac{7}{10}$	2 8 $\frac{6}{10}$	3 5 $\frac{5}{10}$	3 11 $\frac{9}{10}$
1822 ..	2 5 $\frac{6}{10}$	2 8 $\frac{1}{10}$	3 7 $\frac{7}{10}$	4 0 $\frac{3}{10}$
1823 ..	2 4 $\frac{1}{10}$	2 7 $\frac{6}{10}$	3 5 $\frac{9}{10}$	4 1 $\frac{1}{10}$

(continued..)

No. 9.—An Account of the Average Sale Price of each Description of the East-India Company's Teas, sold in each Year from 1793 to 1823—*continued.*

..continued.)

YEARS.		Pekoe.		Singlo.		Twankay.		Hyson Skin.	
		s.	d.	s.	d.	s.	d.	s.	d.
1793	..	4	6 $\frac{2}{10}$	2	4 $\frac{2}{10}$	2	2 $\frac{3}{10}$	2	7 $\frac{7}{10}$
1794	..	4	8 $\frac{9}{10}$	2	3 $\frac{8}{10}$	2	5 $\frac{4}{10}$	2	10 $\frac{3}{10}$
1795	..	4	4 $\frac{3}{10}$	2	6 $\frac{6}{10}$	2	7 $\frac{1}{10}$	3	0 $\frac{6}{10}$
1796	..	4	11 $\frac{5}{10}$	2	9	2	10 $\frac{3}{10}$	3	0 $\frac{8}{10}$
1797	..	4	4 $\frac{7}{10}$	3	1 $\frac{1}{10}$	3	1 $\frac{3}{10}$	3	2 $\frac{1}{10}$
1798	..	4	11 $\frac{1}{10}$	3	8 $\frac{5}{10}$	3	7 $\frac{7}{10}$	3	8 $\frac{5}{10}$
1799	..	4	11 $\frac{9}{10}$	3	5	3	5 $\frac{4}{10}$	3	6 $\frac{9}{10}$
1800	..	5	6 $\frac{7}{10}$	3	5 $\frac{5}{10}$	3	6 $\frac{5}{10}$	3	7 $\frac{2}{10}$
1801	..	—	—	3	0 $\frac{5}{10}$	3	1 $\frac{2}{10}$	3	1 $\frac{6}{10}$
1802	..	—	—	3	1 $\frac{2}{10}$	3	2	3	4 $\frac{2}{10}$
1803	..	5	10 $\frac{2}{10}$	3	0 $\frac{4}{10}$	3	0 $\frac{4}{10}$	3	2 $\frac{5}{10}$
1804	..	—	—	3	0 $\frac{3}{10}$	3	2	3	3 $\frac{7}{10}$
1805	..	—	—	—	—	3	5 $\frac{1}{10}$	3	5 $\frac{2}{10}$
1806	..	—	—	—	—	3	7 $\frac{1}{10}$	3	7 $\frac{4}{10}$
1807	..	—	—	3	5 $\frac{7}{10}$	3	7 $\frac{1}{10}$	3	6 $\frac{9}{10}$
1808	..	3	10 $\frac{1}{10}$	3	5 $\frac{2}{10}$	3	5 $\frac{9}{10}$	3	6 $\frac{2}{10}$
1809	..	3	11 $\frac{9}{10}$	3	5	3	6 $\frac{9}{10}$	3	7 $\frac{1}{10}$
1810	..	4	1 $\frac{7}{10}$	3	6	3	8 $\frac{2}{10}$	3	8 $\frac{6}{10}$
1811	..	4	7 $\frac{4}{10}$	3	6 $\frac{5}{10}$	3	7 $\frac{5}{10}$	3	9 $\frac{9}{10}$
1812	..	5	1 $\frac{6}{10}$	—	—	3	6 $\frac{5}{10}$	3	7 $\frac{3}{10}$
1813	..	5	6 $\frac{3}{10}$	—	—	3	5	3	10 $\frac{9}{10}$
1814	..	7	0 $\frac{1}{10}$	—	—	3	7 $\frac{1}{10}$	3	10 $\frac{5}{10}$
1815	..	7	1 $\frac{3}{10}$	—	—	3	4 $\frac{7}{10}$	3	8 $\frac{5}{10}$
1816	..	—	—	—	—	2	11 $\frac{8}{10}$	3	1 $\frac{5}{10}$
1817	..	4	11 $\frac{9}{10}$	—	—	3	0 $\frac{4}{10}$	3	1 $\frac{8}{10}$
1818	..	4	6 $\frac{9}{10}$	—	—	3	0 $\frac{4}{10}$	3	3 $\frac{1}{10}$
1819	..	4	8 $\frac{6}{10}$	—	—	2	10 $\frac{5}{10}$	3	6
1820	..	—	—	—	—	3	0 $\frac{4}{10}$	3	2 $\frac{7}{10}$
1821	..	—	—	—	—	3	1	3	0 $\frac{8}{10}$
1822	..	—	—	—	—	3	3 $\frac{9}{10}$	3	3
1823	..	5	2 $\frac{6}{10}$	—	—	3	5	3	4 $\frac{7}{10}$

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 929

No. 9.—An Account of the Average Sale Price of each Description of the East-India Company's Teas, sold in each Year from 1793 to 1823—*continued*.

L.
D.A.
No. 9.

YEARS.	Superior Hyson Skin.		Hyson.		Gunpowder.	
	s.	d.	s.	d.	s.	d.
1793 ..	4	0 $\frac{4}{10}$	5	2 $\frac{1}{10}$	—	—
1794 ..	4	6 $\frac{2}{10}$	5	0 $\frac{1}{10}$	—	—
1795 ..	—	—	4	9 $\frac{6}{10}$	—	—
1796 ..	4	3 $\frac{1}{10}$	4	10 $\frac{3}{10}$	—	—
1797 ..	4	5 $\frac{6}{10}$	4	8 $\frac{2}{10}$	—	—
1798 ..	4	7 $\frac{4}{10}$	4	9 $\frac{9}{10}$	—	—
1799 ..	4	4 $\frac{4}{10}$	4	4 $\frac{8}{10}$	—	—
1800 ..	—	—	4	4 $\frac{2}{10}$	—	—
1801 ..	—	—	4	4 $\frac{3}{10}$	—	—
1802 ..	—	—	4	9 $\frac{1}{10}$	—	—
1803 ..	—	—	4	6 $\frac{1}{10}$	—	—
1804 ..	—	—	4	6	—	—
1805 ..	—	—	4	8 $\frac{6}{10}$	—	—
1806 ..	—	—	5	0 $\frac{4}{10}$	—	—
1807 ..	—	—	4	11 $\frac{1}{10}$	—	—
1808 ..	—	—	4	10 $\frac{7}{10}$	—	—
1809 ..	—	—	4	11 $\frac{2}{10}$	—	—
1810 ..	—	—	5	0	—	—
1811 ..	—	—	4	11 $\frac{6}{10}$	—	—
1812 ..	—	—	5	0 $\frac{1}{10}$	—	—
1813 ..	—	—	5	6 $\frac{5}{10}$	—	—
1814 ..	—	—	5	10 $\frac{1}{10}$	—	—
1815 ..	—	—	5	8	7	6 $\frac{5}{10}$
1816 ..	—	—	5	0	5	0 $\frac{9}{10}$
1817 ..	—	—	4	10 $\frac{3}{10}$	—	—
1818 ..	—	—	4	11 $\frac{5}{10}$	—	—
1819 ..	—	—	5	1 $\frac{6}{10}$	—	—
1820 ..	—	—	5	6 $\frac{4}{10}$	—	—
1821 ..	—	—	5	3 $\frac{2}{10}$	—	—
1822 ..	—	—	4	7 $\frac{8}{10}$	—	—
1823 ..	—	—	4	5 $\frac{2}{10}$	—	—

Accountant General's Office,
East-India House,
10th June 1824. }

(I.) No. 10.—TOTAL AMOUNT of TEA DUTY collected by the EAST-INDIA COMPANY and paid over to His Majesty's Government, from 1814-15 to 1829-30 inclusive.

1.
TEA.
No. 10.

								TEA DUTIES paid by the East-India Company to His Majesty's Government.
								£.
1814-15	..	..	..	..	..	..	..	4,144,342
1815-16	..	..	..	..	..	..	..	3,537,846
1816-17	..	..	..	..	..	..	..	2,948,660
1817-18	..	..	..	..	..	..	..	3,165,611
1818-19	..	..	..	..	..	..	..	3,378,725
1819-20	..	..	..	..	..	..	..	3,119,846
1820-21	..	..	..	..	..	..	..	3,150,817
1821-22	..	..	..	..	..	..	..	3,350,504
1822-23	..	..	..	..	..	..	..	3,417,859
1823-24	..	..	..	..	..	..	..	3,428,466
1824-25	..	..	..	..	..	..	..	3,435,892
1825-26	..	..	..	..	..	..	..	3,552,358
1826-27	..	..	..	..	..	..	..	3,238,877
1827-28	..	..	..	..	..	..	..	3,185,028
1828-29	..	..	..	..	..	..	..	3,302,252
1829-30	..	..	..	..	..	..	..	3,217,333
								£. 53,574,416

THE Tea Duties are collected by the East-India Company, and paid over to the Crown, without any Charge whatsoever in respect of such collection. The Act 25th Geo.III., c. 74, allows forty days after each quarterly sale, as the period within which the Duty is to be paid over; but the East-India Company are in the practice of paying £500,000 of the Duties upon account, previously to their becoming payable according to law, and the Balance is immediately paid over so soon as the amount is adjusted between the Revenue Officers and the Officers of the East-India Company.

Inde-

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 931

Independently of the sums herein stated to be collected, as Duty upon Tea, by the East-India Company, a large revenue, until the operation of the Act 9th Geo. IV. c. 44, was collected in Ireland; Tea, previously to that Act, being permitted to be exported thence free of duty. The sums so collected are as follows, viz.

I.
TEA.
No. 10.

YEARS.							AMOUNT OF DUTY collected upon T E A in Ireland, in each Year, from 1814 to 1828.
							£.
1814	..	..	..	..	..	..	531,843
1815	..	..	..	..	..	..	531,981
1816	..	..	..	..	..	..	409,471
1817	..	..	..	..	..	..	428,522
1818	..	..	..	..	..	..	510,391
1819	..	..	..	..	..	..	434,165
1820	..	..	..	..	..	..	399,017
1821	..	..	..	..	..	..	462,874
1822	..	..	..	..	..	..	511,347
1823	..	..	..	..	..	..	440,150
1824	..	..	..	..	..	..	445,296
1825	..	..	..	..	..	..	503,075
1826	..	..	..	..	..	..	446,240
1827	..	..	..	..	..	..	442,424
1828	{ Previously to the operation of the Act, 9 Geo. IV. c. 44. }						272,004
							£. 6,768,800

East-India House, }
2d June 1830. }

(Errors excepted.)

THOS. G. LLOYD,
Acct. Gen.

(L) No 11.—AN ACCOUNT of the several kinds of Goods as Assets in hand, unsold on the 1st May 1815, and on every subsequent Year at the same date (as stated in Account No. 23 of the Papers presented to the House of Commons, by command of His Majesty, in February 1830); stating the Quantity and Value of TEA at each of these Periods.

	On 1st May 1815.		On 1st May 1816.		On 1st May 1817.	
	<i>lbs.</i>	£.	<i>lbs.</i>	£.	<i>lbs.</i>	£.
Teas	15,908,555 ..	2,390,000	17,185,003 ..	2,543,665	27,135,223 ..	3,967,965
China Raw Silk	—	116,750	—	244,720	—	213,400
Nankeens	—	—	—	52,096	—	22,658
Piece Goods (India)	—	1,711,810	—	1,259,800	—	1,529,846
Bengal Raw Silk	—	106,350	—	319,234	—	119,205
Indigo	—	—	—	—	—	—
Cinnamon	—	72,238	—	113,300	—	166,965
Spices from the Moluccas (subsequently ac- counted for to his Majesty's Government) }	—	501,789	—	529,862	—	—
Pepper	—	99,491	—	82,356	—	92,297
Saltpetre	—	24,671	—	17,271	—	101,861
Cotton Wool	—	—	—	—	—	—
Sugar	—	—	—	—	—	—
Coffee	—	30,555	—	36,157	—	33,990
Sundries	—	9,937	—	17,511	—	3,628
		£5,063,591		£5,215,972		£6,251,815

	On 1st May 1818.		On 1st May 1819.		On 1st May 1820.	
	<i>lbs.</i>	£.	<i>lbs.</i>	£.	<i>lbs.</i>	£.
Teas	32,943,966 ..	5,026,219	26,680,949 ..	3,736,483	24,445,046 ..	3,151,710
China Raw Silk	—	30,800	—	12,100	—	21,000
Nankeens	—	24,429	—	22,888	—	7,189
Piece Goods (India)	—	1,514,510	—	1,407,356	—	1,286,515
Bengal Raw Silk	—	—	—	55,500	—	19,522
Indigo	—	—	—	—	—	—
Cinnamon	—	142,440	—	135,172	—	154,201
Spices from the Moluccas (subsequently ac- counted for to his Majesty's Government) }	—	—	—	—	—	—
Pepper	—	135,492	—	165,287	—	92,395
Saltpetre	—	144,892	—	219,383	—	227,316
Cotton Wool	—	—	—	3,822	—	63,730
Sugar	—	—	—	—	—	—
Coffee	—	28,418	—	—	—	9,045
Sundries	—	10,965	—	1,149	—	2,800
	£7,058,165		£5,759,140		£5,035,423	

(continued..)

(I.) No. 11.—An Account of the several kinds of Goods as Assets in hand, unsold on the 1st May 1815, and on every subsequent Year at the same date (as stated in Account No. 23 of the Papers presented to the House of Commons, by command of His Majesty, in February 1830;) stating the Quantity and Value of Tea at each of these Periods—*continued.*

.. continued.)

	On 1st May 1821.		On 1st May 1822.		On 1st May 1823.	
	<i>lbs.</i>	£.	<i>lbs.</i>	£.	<i>lbs.</i>	£.
Teas	25,690,056 ..	3,334,373	31,624,597 ..	4,290,176	37,738,858 ..	5,052,476
China Raw Silk	—	56,525	—	106,930	—	112,200
Nankeens	—	35,219	—	68,415	—	49,037
Piece Goods (India)	—	1,088,963	—	843,084	—	619,810
Bengal Raw Silk	—	108,675	—	264,052	—	435,618
Indigo	—	—	—	—	—	37,057
Cinnamon	—	164,202	—	164,534	—	94,924
Spices from the Moluccas (subsequently accounted for to his Majesty's Government) }	—	—	—	—	—	—
Pepper	—	69,365	—	22,998	—	29,069
Saltpetre	—	248,467	—	360,465	—	286,364
Cotton Wool	—	222,422	—	233,428	—	181,168
Sugar	—	42	—	—	—	7,500
Coffee	—	—	—	—	—	—
Sundries	—	15,436	—	10,176	—	4,798
		£5,343,689		£6,364,258		£6,910,021

	On 1st May 1824.		On 1st May 1825.		On 1st May 1826.	
	<i>lbs.</i>	£.	<i>lbs.</i>	£.	<i>lbs.</i>	£.
Teas	39,657,900 ..	5,248,600	37,971,460 ..	4,820,058	37,891,544 ..	4,208,663
China Raw Silk	—	126,350	—	126,730	—	1,745
Nankeens	—	17,954	—	—	—	—
Piece Goods (India)	—	406,740	—	227,779	—	275,827
Bengal Raw Silk	—	780,599	—	513,855	—	629,600
Indigo	—	—	—	—	—	42,278
Cinnamon	—	150,000	—	55,364	—	6,185
Pepper	—	15,578	—	23,794	—	15,108
Saltpetre	—	159,390	—	157,402	—	88,282
Cotton Wool	—	33,321	—	—	—	13,721
Sugar	—	—	—	—	—	3,562
Coffee	—	—	—	14,183	—	46,579
Sundries	—	1,282	—	9,979	—	8,544
		<u>£6,939,814</u>		<u>£5,949,144</u>		<u>£5,340,094</u>

(continued..)

I.
TEA.
No. 11.

(1.) No. 11.—An Account of the several kinds of Goods as Assets in hand, unsold on the 1st May 1815, and on every subsequent Year at the same date (as stated in Account No. 23 of the Papers presented to the House of Commons, by command of His Majesty, in February 1830) ; stating the Quantity and Value of Tea at each of these Periods—*continued*.

..continued..

	On 1st May 1827.		On 1st May 1828.		On 1st May 1829.	
	<i>lbs.</i>	£.	<i>lbs.</i>	£.	<i>lbs.</i>	£.
Teas	39,151,211 ..	4,382,636	53,356,213 ..	5,749,646	48,307,553 ..	4,979,578
China Raw Silk	—	—	—	—	—	—
Nankeens	—	—	—	—	—	—
Piece Goods (India)	—	167,039	—	160,145	—	212,766
Bengal Raw Silk	—	369,894	—	269,859	—	272,745
Indigo	—	—	—	—	—	—
Cinnamon	—	—	—	—	—	—
Pepper	—	32,746	—	21,746	—	25,702
Saltpetre	—	37,038	—	16,261	—	12,445
Cotton Wool	—	—	—	—	—	—
Sugar	—	—	—	22,682	—	79,089
Coffee	—	43,286	—	31,633	—	15,634
Sundries	—	5,968	—	353	—	—
		£5,038,607		£6,272,325		£5,597,959

East-India House }
4th May 1830.

(Errors excepted.)

THOMAS G. LLOYD.
Acct. Gen.

(1.) No. 12.—PROBABLE FREIGHT and DEMORAGE per lb. on TEAS to be imported in the Years 1830 to 1834; distinguishing BLACK from GREEN TEA.

L.
T. E. A.
No. 12.

YEARS.					BLACK.					GREEN.				
					d. decs.					d. decs.				
1830	..	..	..	..	3·32	..	..	..	..	4·15				
1831	..	..	..	..	3·33	..	..	..	..	4·16				
1832	..	..	..	..	2·98	..	..	..	..	3·72				
1833	..	..	..	..	3·15	..	..	..	..	3·93				
1834	..	..	..	..	2·57	..	..	..	..	3·21				

East-India House,
14th May 1830.

W. RAINCOCK.

I). No. 13.—STATEMENT of the Actual Expenditure of the EAST-INDIA COMPANY in
DR.

1.
11.A.
No. 13.

						<i>lbs.</i>
TEA in Warehouse unsold on 1st May 1814; Invoice Quantity						20,351,969
Imported by the Company in each Year since 1st May 1814; the total Invoice Quantity, deducting the quantity Jettisoned on the Voyage to England:—						
						<i>lbs.</i>
1814-15	..	..	..	..	..	24,727,393
1815-16	..	..	..	..	..	35,671,389
1816-17	..	..	..	..	..	23,282,540
1817-18	..	..	..	..	..	30,465,252
1818-19	..	..	..	..	..	29,296,092
1819-20	..	..	..	..	..	23,193,285
1820-21	..	..	..	..	..	26,605,685
1821-22	..	..	..	..	..	32,856,997
1822-23	..	..	..	..	..	32,478,272
1823-24	..	..	..	..	..	28,700,957
1824-25	..	..	..	..	..	25,851,696
1825-26	..	..	..	..	..	28,500,834
1826-27	..	..	..	..	..	29,777,879
1827-28	..	..	..	..	..	42,972,858
1828-29	..	..	..	..	..	24,059,373
						429,440,502
						<i>lbs.</i> 449,792,471

East-India House, }
6th Jan. 1830. }

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 939

their Trade, from WASTAGE and ALLOWANCE, during the present Charter (upon Tea).

Cr.

£
P.L.A.
No. 13.

YEARS.	TEA sold at the Company's Sales. Sale Weight.	Recovered from the Hong Merchants in China, Country Damage and Plunder.	SHIP DAMAGE, also Short Delivery, adjusted with the Owners.	TOTAL CREDIT.
	<i>lbs.</i>	<i>lbs.</i>	<i>lbs.</i>	<i>lbs.</i>
1814-15	27,934,051	96,316	93,501	28,123,868
1815-16	24,412,278	78,280	36,172	24,526,730
1816-17	21,856,254	51,877	149,905	22,058,036
1817-18	23,961,461	42,921	118,951	24,123,333
1818-19	26,237,959	47,508	37,141	26,322,608
1819-20	24,815,234	54,717	100,223	24,970,174
1820-21	24,636,611	70,203	59,743	24,766,557
1821-22	26,012,233	80,677	97,905	26,190,815
1822-23	25,659,836	54,356	42,201	25,756,393
1823-24	26,089,877	49,364	20,809	26,160,050
1824-25	26,853,786	52,170	16,752	26,922,708
1825-26	27,900,206	55,148	17,751	27,973,105
1826-27	27,771,547	65,263	47,634	27,884,444
1827-28	27,795,418	55,324	78,849	27,929,591
1828-29	28,598,522	54,191	36,980	28,689,693
<i>lbs.</i>	390,535,273	908,315	954,517	392,398,105
Stock unsold 1st May 1829; Invoice Quantity				49,293,421
			<i>lbs.</i>	441,691,526
Expenditure from Wastage and Allowance				,100,945
			<i>lbs.</i>	449,792,471

(Errors excepted.)

THOS. G. LLOYD,
Acct. Gen.

1.
TEA.
No. 14

(I.) No. 14.—QUANTITY of TEA in the Warehouses of the East-India Company
Unsold, the 14th June 1830.

Bohea	lbs. 3,287,862
Congou	18,547,658
Campoi	601,536
Souchong	144
Twankay	5,236,562
Hyson Skin	56,145
Hyson	440,016
	lbs. 28,169,923

Tea Warehouses, }
18th June 1830. }

HEN. H. GOODHALL.

No. 15.

(I) No. 15.—A RETURN of the Establishment of the Excise for the collecting the
Revenue on the Imports of Tea in London; stating in detail, the several Branches,
and their Expense, in the Year 1829.

Number of Persons.	STATIONS.	Salary per Annum.	Amount of Salaries.
		£. s. d.	£. s. d.
1	Inspector-General of inland duties on tea* ..	362 10 0	362 10 0
1	Assistant ditto	130 0 0	130 0 0
1	Register of tea sales	130 0 0	130 0 0
1	Surveyor-General	300 0 0	300 0 0
	(Reduced to £250 per annum on a vacancy.)		
2	Surveyors each ..	137 10 0	275 0 0
33	Warehousekeepers each ..	117 15 0	3,885 15 0
	Two of the warehousekeepers have each an allowance of £82. 5s. per annum, to make their salaries equal to the amount they formerly received under the Board of Customs	—	164 10 0
39	Lockers each ..	85 0 0	3,315 0 0
8	Weighers each ..	85 0 0	680 0 0
2	Accomptants each ..	200 0 0	400 0 0
1	Comptroller	90 0 0	90 0 0
80		£	9,732 15 0
	Incidental expenses of the establishment, including allowances to warehousekeepers and others employed on extra duty, coals and candles, taxes, &c.		1,199 10 4
	Total	£	10,932 5 4

Excise Office, London, }
21 June 1830. }

J. EWBANK,
General Accountant.

* Ordered to be abolished on the next vacancy.

APPENDIX II.

F R E I G H T.

II.
FREIGHT.
No. 1

(II.) No. 1.—STATEMENT of the manner in which the FREIGHT and CHARGES on SHIPS proceeding to CHINA *via Bengal, Madras and Bombay*, are apportioned on the Outward and Homeward Voyages.

THE OUTWARD CARGOES from *England*, whether of Goods or Stores, are charged with Freight as under; *viz.*

On Measurable Goods, at 40 feet to the ton, and On the Tonnage occupied by the Troops	}	One-fifth of the rate of Freight per ton paid the Owners.
On Articles at 20 cwt. to the ton, excepting dead weight	}	One-tenth of ditto.
On Dead Weight, Iron, Lead, &c.	}	One-twentieth of ditto.

The COMPANY'S CARGOES from *India to China*,—

Are charged with Freight at the rates at which Tonnage has been proenrable on Country Ships from India to China, in each season respectively.

The COMPANY'S HOMEWARD CARGOES are charged as under; *viz.*

From the total Amount of Freight and Charges incurred, are deducted the Amounts of Freight, calculated on the principles before stated, on the Consignments from England, either for India or China, as well as on those from India to China, and on the Tonnage occupied by Troops; also any charge for Services of a political nature:—the remainder is then considered to attach to the Homeward Cargoes.

East-India House, }
10th March 1830. }

W. RAINCOCK.

(II.) No. 2.—AN ACCOUNT of the RATE of FREIGHT per Ton paid by the EAST-INDIA COMPANY from *China*, on the average of the whole Tonnage of the following Years :

II.
FREIGHT.
No. 2.

							£. s. d.
1824	..	..	20 Ships	..	..	average	19 0 4
1825	..	..	19 ditto	..	..	—	19 5 2
1826	..	..	23 ditto	..	..	—	18 14 6
1827	..	..	29 ditto	..	..	—	18 9 1
1828	..	..	25 ditto	..	..	—	17 18 11
1829	..	..	20 ditto	..	..	—	19 12 4
							£ 113 0 4
AVERAGE ..							£ 18 16 9

East-India House, }
1st March 1830. }

W. RAINCOCK.

(II.) No. 3.—AN ACCOUNT of the RATE of FREIGHT, per Ton, which will probably be paid by the EAST-INDIA COMPANY, from *China*, on the Average of the whole Tonnage of the following Years :

No. 3.

							£. s. d.
1830	..	..	20 Ships	..	..	average	15 10 0
1831	..	..	20 ditto	..	..	—	15 10 7
1832	..	..	20 ditto	..	..	—	13 18 0
1833	..	..	20 ditto	..	..	—	14 13 9
1834	..	..	20 ditto	..	..	—	11 19 11

Mem.—In calculating the above Rates of Freight on the Homeward Cargoes, the deductions for Political Freight and Demorage, and for Commercial Freight outward, have been assumed upon the proportions charged for the last Seven Years.

East-India House, }
14th May 1830. }

W. RAINCOCK.

II.
FREIGHT.
—
No. 4.

(II.) No. 4.—STATEMENT of the Amount paid by the East-India Company for Commercial Freight in each Year since 1814; distinguishing the Amount charged to the Trade with India from the Amount charged to the Trade with China.

YEARS.	Charged to Trade with India.	Charged to Trade with China.	TOTAL.
	£.	£.	£.
1815	465,862	896,013	1,361,875
1816	485,485	849,064	1,334,549
1817	270,574	721,101	991,675
1818	220,898	437,370	658,268
1819	183,182	473,411	656,593
1820	184,652	590,874	775,526
1821	155,880	650,357	806,237
1822	105,894	598,962	704,856
1823	122,296	630,766	753,062
1824	109,651	593,252	702,903
1825	115,354	610,140	725,494
1826	128,194	602,535	730,729
1827	105,636	768,758	874,394
1828	111,960	628,071	740,031
£	2,765,518	9,050,674	11,816,192

East-India House, }
9th June 1830. }

W. RAINCOCK.

APPENDIX III.



E X C H A N G E.

III.
EXCHANGE.
No. I.

(III.) No. I.—RETURN of the RATES OF EXCHANGE and SIGHTS at which the Select Com- at which the Canton Treasury was opened generally, from the Rates at which the Com- Charterparty Agreements, in each year since 1814; stating also the Amount of such of

CHINA SEASONS.	B I L L S.				
	Rate of Exchange per Dollar.	Sight.	Amount Received at Canton.		Amount payable in England.
			Dollars.		Sterling.
1814-15 {	s. d. 5 6 5 9 6 0	365 days ditto 6 months	556,815 49,000 15,750	621,565	£. 171,936
1815-16 {	5 6 5 9 6 0	365 days ditto ditto	391,823 337,073 112,820		
1816-17	5 2	ditto	—	341,582	88,242
1817-18	5 2	ditto	—	794,218	205,173
1818-19	5 0	ditto	—	381,421	95,355
1819-20	5 3	ditto	—	192,602	50,558
1820-21	—	—	—	—	—
1821-22 {	4 8 5 0	365 days 730 —	428,572 392,001	820,573	198,000
1822-23	—	—	—		
1823-24	4 6	12 months	—	11,000	2,475
1824-25	4 6	365 days	—	262,970	59,168
1825-26 {	4 6 4 6	ditto 182 days	44,565 79,368	123,933	27,885
1826-27 {	4 6 4 3	182 — 183 —	715,169 1,750,315		
1827-28	4 1½	6 months	—	78,201	16,129
1828-29	4 2	ditto	—	171,809	35,791
			Ds. 7,107,073		£1,722,073

Memorandum.—The certificates are drawn in dollars from Canton, without a rate; the rate

East-India House, }
4th May 1830. }

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 947

mittee at *Canton* have drawn Bills on the Court of Directors in *England*; distinguishing the Rate manders and Officers of the Company's Ships were supplied with Bills agreeable to the these Bills in each Year for the same time.

III.
EXCHANGE.
No. 1.

CERTIFICATES.					TOTAL		CHINA SEASONS.
Rate, &c. at which the Commanders and Officers were supplied.					Bills and Certificates.		
Rate of Exchange per Dollar.	Sight.	Amount.		Dollars.	Sterling.		
		Dollars.	Sterling.				
s. d.				£.	£.		
—	—	—	—	—	621,565	171,936	1814-15.
{ 5 9	90 days	15,941	31,883	9,166	873,599	247,672	1815-16.
{ 5 9	365 —	15,942					
{ 5 2	90 —	100	200	51	341,782	88,293	1816-17.
{ 5 2	365 —	100					
{ 5 2	90 —	91,351	182,702	47,198	976,920	252,371	1817-18.
{ 5 2	365 —	91,351					
{ 5 2	90 —	9,770	19,539	5,047	400,960	100,402	1818-19.
{ 5 2	365 —	9,769					
{ 5 3	90 —	43,850	87,700	23,021	280,302	73,579	1819-20.
{ 5 3	365 —	43,850					
{ 5 3	90 —	10,554	333,933	83,747	333,933	83,747	1820-21.
{ 5 3	365 —	10,554					
{ 5 0	90 —	156,413	348,392	85,646	1,168,965	283,646	1821-22.
{ 5 0	365 —	156,412					
{ 4 10	90 —	174,196	285,121	67,716	285,121	67,716	1822-23.
{ 5 0	365 —	174,196					
{ 4 8	90 —	142,560	377,197	85,844	388,197	88,319	1823-24.
{ 4 10	365 —	142,561					
{ 4 8	90 —	9,091	378,720	86,001	641,690	145,169	1824-25.
{ 4 10	365 —	9,091					
{ 4 6	90 —	179,507	416,015	89,269	2,881,499	622,124	1826-27.
{ 4 7	365 —	179,508					
{ 4 6	90 —	189,360	447,143	92,689	525,344	108,818	1827-28.
{ 4 7	365 —	189,360					
{ 4 6	90 —	55,744	464,628	97,282	636,436	133,073	1828-29.
{ 4 7	365 —	55,744					
{ 4 3	90 —	208,008	Ds. 3,484,661	£ 797,994	Ds. 10,591,734	£ 2,520,067	
{ 4 4	365 —	208,007					
{ 4 1½	90 —	223,571					
{ 4 2	365 —	223,572					
{ 4 2	90 —	232,314					
{ 4 2½	365 —	232,314					

at which they are paid to the Commanders, &c. is fixed by the Court of Directors in England.

(Errors excepted.)

THOS. G. LLOYD,
Acct. Gen

(III.) No. 2.—A RETURN of the RATES OF EXCHANGE and SIGHTS at which the Select and the Amount in

CHINA SEASONS.	B E N G A L.				
	RATE OF EXCHANGE.	SIGHT.	A M O U N T received at C A N T O N.		A M O U N T Payable at Bengal, reduced into Sterling at the Rate fixed by the Board of Commissioners for the Affairs of India, for the repayment of Territorial Charges paid in England, viz. 2s. the current rupee.
			<i>S.Drs.</i>	<i>S.Drs.</i>	£.
1814-15	a' 42 dollars, p' 100 C.Rs.	30 days	—	2,607,271	620,779
1815-16	a' 41 — — ..	ditto	1,821,972		
	a' 209 S.Rs. p' 100 dollars	ditto	140,000		
1816-17	a' 208 — — ..	ditto	—	1,961,972	478,325
1817-18	a' 205 — — ..	ditto	—	1,105,479	266,730
1818-19	No bills drawn.			1,528,767	363,541
1819-20	a' 200 S.Rs. p' 100 dollars	30 days	—	396,510	91,990
1820-21	a' 200 — — ..	ditto	215,000		
	a' 204 — — ..	ditto	1,773,936		
1821-22	a' 204 — — ..	ditto	142,442	1,988,936	469,664
	a' 202 — — ..	ditto	1,665,414		
1822-23	a' 204 — — ..	ditto	—	1,807,856	423,947
1823-24	a' 204 — — ..	ditto	—	1,575,166	372,747
1824-25	a' 204 — — ..	ditto	—	2,080,155	492,248
	a' 207 — — ..	ditto	100,000		
	a' 210 — — ..	ditto	1,283,423		
	a' 208 — — ..	ditto	1,780,545		
			106,859		
1825-26	a' 208 — — ..	ditto	—	3,270,827	791,363
	a' 204 — — ..	ditto	624,462		
	a' 203 — — ..	ditto	400,608		
			137,465		
1826-27	a' 203 — — ..	ditto	—	1,162,535	277,840
1827-28	a' 200 — — ..	ditto	—	748,598	176,280
	a' 204 — — ..	ditto	716,241		
			1,052,274		
1828-29	a' 204 — — ..	ditto	—	1,768,515	415,178
				2,728,362	645,640
			<i>S.Drs.</i>	24,730,949	£ 586,272

There have not been any Bills drawn from Canton

East-India House, }
4th May 1830. }

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 949

Committee at Canton have drawn Bills on the several PRESIDENCIES in India, each Year since 1814.

B O M B A Y.				T O T A L.	
RATE OF EXCHANGE.	SIGHT.	AMOUNT received at CANTON.	AMOUNT, Payable at Bengal, reduced into Sterling at the Rate fixed by the Board of Commissioners for the Affairs of India, for the repayment of Territorial Charges paid in England, viz. 2s. 3d. the Bombay Rupee.	AMOUNT received at Canton for Bills drawn in each Year.	AMOUNT Payable in India, reduced into Sterling at the Rates fixed by the Board of Commissioners for the Affairs of India, for the repayment of Territorial Charges paid in England.
—	—	<i>S.Drs.</i> —	£. —	<i>S.Drs.</i> 2,607,271	£. 620,779
220 B.Rs. p' 100 dollars ..	60 days	— 60,000	— 14,850	1,961,972 1,165,479 1,528,767	478,325 281,580 363,541
—	—	—	—	396,510	91,990
—	—	—	—	1,988,936	469,664
220 B.Rs. p' 100 dollars ..	30 days	— 1,237,937	— 306,389	1,807,856 2,813,103	423,947 679,136
.. .. ditto	—	465,622	115,241	2,545,777	607,489
—	—	—	—	3,270,827	791,363
—	—	—	—	1,162,535	277,840
—	—	—	—	748,598	176,280
—	—	—	—	1,768,515	415,178
—	—	—	—	2,728,362	645,640
	<i>S.Drs.</i>	1,763,559	£436,480	<i>S.Drs.</i> 26,494,508	£6,322,752

on Madras and Prince of Wales' Island in the above period.

(Errors excepted.)

THOS. G. LLOYD, Acct. Gen.

III.
EXCHANGE.
—
No. 3.

(III.) No.3.—Copy PROTEST of the Court of Directors of the East-India Company, dated 25th August 1824, to a Letter from Thomas Peregrine Courtenay, Esq., dated at the Board of Commissioners for the Affairs of India, the 6th August 1824, relative to the Rates of Exchange established by Authority of the Board.

THE COURT proceeding to take into further consideration a letter from Thomas Peregrine Courtenay, Esq., dated at the India Board the 6th instant, stating, in reply to the secretary's letter of the 18th of March last, that the Board of Commissioners for the Affairs of India are decidedly of opinion that no alteration should take place in the rates of exchange established at the commencement of the present arrangement with the Company, and contained in the amended plan for the separation of their territorial and commercial accounts, which was approved by the Board on the 30th of June 1814.

The Court observed, that by the Act of the 53d Geo. 3, c. 155, s. 64, it is provided, that the accounts of the Company shall be "so kept and arranged as that the same shall contain and exhibit the receipts, disbursements, debts and assets, appertaining to or connected with the territorial, political and commercial branches of their affairs respectively, and that the same shall be made up in such manner that the said books shall contain and exhibit the accounts of the territorial and political departments separately and distinctly from such as appertain to or are connected with the commercial branch of their affairs."

By the same statute the Court were required "to prepare a plan for the arrangement of the accounts of the said Company in the manner aforesaid, and to submit the same to the said Board of Commissioners for the Affairs of India for their approbation;" and the Board were empowered "from time to time to make such alterations and amendments therein, and such additions thereto, as they shall think fit."

The Court, in accordance with the enactment here quoted, framed a plan for keeping and arranging the books of account of the Company in England, and forwarded the same to the Board for their approval.

The Board, in a letter dated the 24th of February 1814, stated that they conceived it proper to come to an understanding on a very material point not adverted to in the Court's plan, *viz.* "the rate of exchange at which the payment in India is to be credited;" regarding which the Board observed, that "reference should be had to the discussions with the Lords of the Treasury in 1811, that led to the fixing a uniform rate upon an assumed par;" and the Board added, "as the rate of exchange at which the payments in sterling shall be converted into India currency is not provided for in the said Act, the Board deem it eligible and proper to determine that the exchange shall be at the same rates which have obtained and been sanctioned by the usage of Parliament," *viz.* 2s. the current rupee, calculated at 16 per cent. less than the sicca rupee, 8s. the pagoda, and 2s. 3d. the Bombay rupee.

Thus it was the intention of the Board to regulate, by one standard, the rate of conversion of the Indian monies into the books of account in England, and the Court were also desirous of adopting an arrangement upon that principle. A question however arose as to the standard which should be fixed; upon which the Court were of opinion, that in view to the great objects of "uniformity in statement, and accuracy in result," the correct standard would be the intrinsic value of the India monies, when compared with the mint price of the lawful currency of the United Kingdom. It was clearly shown by the Court, that upon that principle the real par value of the sicca rupee was $2/1566$, of the Arcot rupee $1/11247$, and of the Bombay rupee $1/11004$, whereas the rates proposed by the Board were equivalent to

$2/3$ 84, per sicca rupee.
 $2/3$ 428, per Arcot rupee.
 $2/3$ per Bombay rupee.

Notwithstanding the statements and arguments by which the Court maintained their proposal, the Board, on the 15th of August 1816, stated their determination to adhere to the rates which they had prescribed on the 24th February 1814.

On referring to the correspondence which passed on that occasion, it will be seen, that in prescribing these rates the Board were mainly influenced by the consideration that they were the rates which had generally obtained and been sanctioned by the usage of Parliament, as well in fixing of salaries, and in the settlement of accounts between the public and the Company, as in the accounts which have annually been presented to, or brought to the view of Parliament for a series of years; and also that any material alteration of rates long recognized in India might prove the means of furnishing grounds of claim on the part of the civil and military servants, to compensation for the loss which they may appear to sustain from the continuance of the old rates in the computation of their salaries.

In regard to the argument founded upon the usage of Parliament, the Court remark, First, That from the time the magnitude of the Company's concerns attracted the frequent attention of Parliament, the rates of conversion of English into India money, and *vice versâ*, were stated, in the accounts laid before Parliament, until the year 1789, at $\frac{2}{3}$ the current rupee, $\frac{8}{7}$ the pagoda.

The Bombay was rated the same as the sicca rupee, *viz.* 16 per cent. better than current, and also converted at $\frac{2}{3}$ the current rupee. In that year the late Lord Melville, then Mr. Dundas, President of the Board, altered, in the accounts annually submitted to Parliament, the conversion of the current rupee from $\frac{2}{3}$ to $\frac{2}{5}$; with this alteration these rates continued until 1814-15, when the Bombay rupee was rated, in the accounts laid before Parliament, at $\frac{2}{3}$. It therefore follows, that what is termed the usage of Parliament appears to be discretionary, and not fixed upon any solid principle; and, Secondly, That the circumstances affecting the exchange between England and India were so materially altered by the Act of 1813, that rates which might have prevailed prior to that period can afford no just standard by which to regulate the exchange for the future, and that as by the operation of that Act which opened to the public at large the trade with India, the exchange is necessarily governed by ordinary commercial principles, upon which it is now universally admitted that the exchange between two countries can never for any length of time fluctuate beyond the cost of remitting bullion: the bullion value is the only correct criterion by which a par could be permanently fixed.

But independently of this general answer to the argument founded upon the usage of Parliament, the Court do not consider that the Board were justified in inferring from enactments fixing of salaries, the sanction of Parliament to the rates prescribed by the Board. When salaries payable in India have been fixed by Parliament, it has been the general practice to specify the amounts in sterling. In some cases the rate of conversion into the India monies has not been specified, in others it has been specified. The construction to be put upon the cases in which Parliament has not prescribed a rate of conversion, was first settled in the year 1780, upon a question which arose regarding the salaries of the Judges of the supreme court of judicature in Bengal, when after much correspondence which had passed between the Governor-General in Council and the judges and the court, it was decided upon the advice of the then attorney-general, Mr. Wallace, and the then solicitor-general, Mr. Mansfield, that the Company were bound to pay the judges bullion, equal to the bullion value of their salaries in sterling; and a similar decision was adopted in the year 1818, upon the advice of the then attorney-general, Sir Samuel Shepherd, the then solicitor-general, Sir Robert Gifford, and the Company's standing counsel, Mr. Serjeant Bosanquet.

The Company, by the Act 53d Geo. 3, c. 155, s. 56, are required, out of their commercial funds in England to defray certain territorial charges, the amount of which is repayable in India, and no specification of the rate of exchange is contained in the statute.

Reasoning by analogy therefore, the commercial department would be entitled to the bullion value in the coin of India, of the advances issued in England in sterling; and thus it appears, that so far from the rates prescribed by the Board being justified by "Parliamentary usage, in respect of fixing of salaries," the construction put upon acts, in which salaries are fixed without a specification of the rate of conversion, is in strict accordance with the Court's proposal.

Neither do the Court admit that any argument can be drawn in support of the rates prescribed by the Board, from the mode formerly adopted in settling accounts between the public and the Company, because, although those rates were observed in such accounts previously to 1813, yet an arrangement was subsequently adopted for the repayment by the Crown to the Company of advances made in India for his Majesty's service, by bills drawn at rates of exchange differing

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from the rates prescribed by the Board; and with respect to the argument drawn from supposed claims of the Company's servants, it is clear, that rates of exchange in transactions between England and India can have no influence on the metallic value of the coins in which the salaries of those servants are paid; and, further, that the objection cannot possibly have any weight now that important alterations have been made in rates observed in the loan transactions of the Company. In those transactions the interests of the Company's servants are directly and materially involved; whereas in the transactions between the territorial and commercial department of the Company's affairs those interests are in no degree concerned.

The rate of exchange formerly observed in the loan transactions was generally $2/6$ per sicca rupee. This was an arbitrary rate, and could only have been maintained as a commercial rate by the balance of trade being very largely in favour of India, and by a depreciation of currency of England. The joint operation of these causes kept the exchange at or above $2/6$ the sicca rupee until 1818-19, when the change of circumstances in the trade of India, occasioned by the decline of the exports of piece goods from India, and the opening of the trade to the public, which was also influenced by the restoration of peace in Europe, together with the return of a metallic currency in England, began to operate upon the exchange; and so great and rapid has been the effect, that the rate has fallen to $1/11$ per sicca rupee in Bengal for bills upon England, and to $1/9$ in England for bills upon Bengal, and proportionably, or rather more so, as respects the exchange with the other settlements.

An alteration thus became indispensably necessary to save the Company from the ruinous loss of paying the interest of the debts at $2/6$ the sicca rupee, and arrangements were consequently made, by which the option of receiving the interest in England is restricted to creditors resident in Europe, and is allowed to them only at the reduced rate of $2/1$ the sicca rupee. Those arrangements met the entire approbation of the Board of Commissioners.

In the year 1822 the Lords of his Majesty's Treasury, in consequence of the reduction of the rate of exchange, proposed that a new arrangement should be made for the repayment to the Company in England of advances issued for his Majesty's service in India, in order, as stated by their Lordships, that "the public may derive the full benefit of the actual rate of exchange." The Court instantly admitted the justness of the proposal, and an arrangement was framed, with the concurrence of the Board of Commissioners, by which the rate of exchange, in transactions between his Majesty's Government and the Company, is now fixed annually in reference to the current mercantile rate.

These departures from the old established rates of exchange, in remittances between England and India, naturally led the Court again to consider the rates observed in transactions between the territorial and the commercial departments of the Company's affairs; and it appeared to the Court, that the principal which had governed the decision regarding the supply of funds to his Majesty's service, was equally applicable to those transactions.

In the one case, the Company advance monies in India, repayable by his Majesty's Government in England; in the other case, the Company, in its commercial character, advance monies in England, repayable in India by the Company in its territorial character. If, therefore, the supplies for his Majesty's service be repaid at the rate of exchange current in India for bills upon England, the advances to the territorial department should be repaid at the rate of exchange current in England for bills upon India; and it having been found necessary, as before explained, to adapt the rate in transactions with his Majesty's Government to the altered rate of exchange, the Court were decidedly of opinion that a similar alteration was necessary in transactions between the territorial and commercial departments, the more especially as the Board had refused to adopt the only standard (*viz.* that of the intrinsic value) upon which permanent unchangeable rates could in the Court's judgment have been fixed.

The Court, in a letter to the Board of Commissioners, dated 15th January 1824, accordingly proposed, that from and after the 1st May 1823, the rate of exchange in repayments to the commercial department, of sums disbursed in England for the territorial department, be governed by the actual rate current between England and India; and that to prevent the confusion of repeated fluctuations, an arrangement be adopted upon a principle similar to that agreed upon for the supply of funds for his Majesty's service; *viz.* that the rate for each official year should be fixed in reference to the actual rate in the month of December, by the Court of Directors, subject to the approbation of the Board.

To this proposal the Board, in a letter dated the 18th February last, urged several objections; but they at the same time admitted, that "the Company, in their commercial character, are justified in considering sums advanced annually from the commercial funds in England as an amount to be applied in India to commercial purposes, and that the conversion of these sums into the India monies should be effected at rates of exchange by which the commercial branch will not sustain a loss."

On the 18th of March the Court replied *seriatim* to the several objections urged by the Board to the adoption of the Court's proposal, adding, that "should the Board be of opinion that the commercial branch may be secured from loss in their transactions, in a mode less objectionable to the Board than that which has been suggested, the Court trust that they shall be favoured with a communication explanatory of the Board's sentiments to that effect."

By the letter from Mr. Courtenay, dated the 6th ultimo, the Court are informed that the Board are decidedly of opinion that no alteration should take place in the rates of exchange established at the commencement of the present term.

The Court cannot avoid an expression of their surprise that the Board, after having, so late as February last, distinctly admitted that the repayment to the commercial, of sums due to it from the territorial branch, "should be effected at rates of exchange by which the commercial branch will not sustain a loss," should now refuse to admit of any alteration in rates, by the observance of which the commercial branch is subjected to a very heavy loss; and that the communication to the Court of this extraordinary resolution should have been unaccompanied by any argument, or even observation, in reply to the statements made by the Court, in view to the removal of the objections urged by the Board to the proposal for establishing rates of exchange in reference to mercantile usage. The silence of the Board on this occasion fortifies the Court in their conviction of the soundness of that proposal, and of the fallacy of the objections raised to its adoption.

The refusal of the Board to concur either in the Court's proposal to establish a permanent system, founded on the intrinsic value of the coins, or in their subsequent proposal to assimilate the rate of exchange to the actual mercantile rate, and the final determination of the Board not to permit any alteration in the rates prescribed by them in the year 1814, leave to the Court no alternative but to observe those rates in such accounts and statements as may be prepared under the 64th section of the Act of the 53 Geo. 3, c. 155; but as reflection has only served to confirm the Court in their opinion, that, as compared with rates of exchange calculated upon the principles which govern the system of exchange throughout the world, the rates prescribed by the Board are altogether erroneous; that the observance of them in official statements of the transactions between the territorial and commercial branches of the Company's affairs rendered to the General Court, to Parliament and to the public, necessarily falsifies the results which those statements exhibit; and that this practice has an unjust operation upon the commercial funds of the Company from which the dividends upon East-India stock are in the first instance by law payable; this Court, after having repeatedly, but fruitlessly, pressed the necessity of correcting the system, unanimously consider that their duty imperiously requires that they should thus record their formal protest against the decisions which the Board have passed upon this subject, and

The Court direct, that their accountant-general do state in a separate account, commencing with the year 1814, and to be continued from year to year, the amount of the difference between the repayment to the commercial department of the sums due to it by the territorial department at the rates prescribed by the Board, and at those which the mercantile rates current in each year in England for bills upon India would justify, in order that the Company may be enabled to produce, whenever it shall be deemed necessary or expedient, true and faithful statements of the results of these transactions.

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APPENDIX IV.



ESTABLISHMENTS.

(IV.) No. 1.—AN ACCOUNT of the Expense of the East-India Company's Establishment at CANTON; the Names of the Servants, and the Amount of Salaries and Emoluments of each, and the whole Cost for the maintenance of the same in each Year since 1822-23.

	1823-24.			1824-25.		
	TOTAL.			TOTAL.		
	On Consignments from England and India to China, and from China to England.	On Consignments from China to the British North American Colonies.	£.	On Consignments from England and India to China, and from China to England.	On Consignments from China to the British North American Colonies.	£.
SALARIES and EMOLUMENTS,						
Being the proportion of Commission assigned to Servants of the rank of Supra-Cargoes, of Salaries to Writers not in the Commission, and of salaries to Persons filling professional and other distinct Offices at the Factory.						
SUPRA CARGOES and WRITERS:						
Season of Appointment.						
1799-1800: Sir James Brabazon Urmston. Knt.	10,001	—	£.	9,131	253	£.
1800-1 .. James Molony, Esq.	8,333	—		—	—	9,384
1801-2 .. James Thomas Robarts, Esq.	8,333	—		7,609	211	—
1801-2 .. Sir William Fraser, Bart.	8,333	—		7,609	211	7,820
1803-4 .. Francis Hastings Toone, Esq.	6,945	—		7,609	211	7,820
1804-5 .. William Henry Chicheley Plowden, Esq.	6,250	—		6,341	176	6,517
1806-7 .. William Baynes, Esq.	5,417	—		5,707	158	5,865
1807-8 .. Charles Millett, Esq.	4,723	—		4,946	137	5,083
1812-13.. James Bannerman, Esq.	2,501	—		4,311	120	4,431
— .. Charles Marjoribanks, Esq.	—	—		—	—	—
— .. John Francis Davis, Esq.	2,223	—		2,283	63	2,346
Do. .. Allowance as a Student of the Chinese Language	—	—	100	—	—	—
1814-15.. James Frederick Nugent Daniell, Esq.	1,805	—		2,029	56	2,085
1815-16.. Thomas Charles Smith, Esq.	1,805	—		1,649	46	1,695
Do. .. Allowance as a Student of the Chinese Language	—	—	—	—	—	100

1815-16 .. John Jackson, Esq.	.. ..	500	—	500	1,649	46	1,695
1818-19 .. George Best Robinson, Esq.	.. ..	500	—	500	600	—	600
— .. Robert Burland Hudleston, Esq.	.. ..	500	—	500	600	—	600
— .. Edward Wigram, Esq.	.. ..	400	—	400	500	—	500
1820-21 .. Hugh Hamilton Lindsay, Esq.	.. ..	300	—	300	400	—	400
Do Allowance as a Student of the Chinese Language	.. ..	—	—	—	—	—	100
— .. Robert Inglis, Esq.	.. ..	100	—	100	200	—	200
Do Allowance as a Student of the Chinese Language	.. ..	—	—	—	—	—	100
Persons filling Professional and other distinct Offices in the Factory:							
Rev. Henry Harding ..	Chaplain .. ..	.. ..	.. ..	800	—	—	489
Mr. Alexander Pearson, Surgeon (including Table Allowance on account of his residence at Macao, during the stay of the Factory at Canton) ..	.. ..	.. ..	.. ..	1,540	—	—	1,540
— John Livingstone ..	do. .. ..	.. ..	.. ..	1,240	—	—	1,240
— Samuel Ball ..	Inspector of Teas .. ..	.. ..	.. ..	1,995	—	—	2,500
— John Reeves ..	do. .. ..	.. ..	.. ..	1,583	—	—	715
Rev. Dr. Morrison ..	Interpreter and Translator .. ..	.. ..	.. ..	1,000	—	—	500
Mr. John Francis Davis ..	Acting .. ..	.. ..	.. ..	—	—	—	500
Copying Writers, occasionally employed in the Offices ..	.. ..	.. ..	.. ..	589	—	—	1,110
Steward, Butler, domestic Servants, &c. ..	.. ..	.. ..	.. ..	506	—	—	498
Cost of Maintenance; comprising Rent and Repairs of Private Apartments, as well as Furniture supplied thereto, and the expense of the Public Table kept at the Factory ..	.. ..	.. ..	.. ..	£ 78,522	—	—	£ 74,253
				15,265	—	—	17,090
				£ 93,787	—	—	£ 91,343

(continued.)

(IV.) No. 1.—An Account of the Expense of the East-India Company's Establishment at Canton; the Names of the Servants, and the Amount of Salaries and Emoluments of each, and the whole Cost for the maintenance of the same in each Year since 1822-23—*continued.*

.. continued.)

SALARIES and EMOLUMENTS,

Being the proportion of Commission assigned to Servants of the rank of Supra Cargoes, of Salaries to Writers not in the Commission, and of Salaries to Persons filling Professional and other distinct Offices at the Factory.

SUPRA CARGOES and WRITERS:

Season of Appointment.

1799-1800: Sir James Brabazon Urmston, Knt.
1801-2 .. James Thomas Robarts, Esq.
1801-2 .. Sir William Fraser, Bart.
1803-4 .. Francis Hastings Toone, Esq.
1804-5 .. William Henry Chicheley Plowden, Esq. ..
1806-7 .. William Baynes, Esq.
1807-8 .. Charles Millett, Esq.
1812-13 .. James Bannerman, Esq.
— .. Charles Marjoribanks, Esq.
— .. John Francis Davis, Esq.
1814-15 .. James Frederick Nugent Daniell, Esq. ..
1815-16 .. Thomas Charles Smith, Esq.
Ditto .. Allowance as a Student of the }
Chinese Language
— .. John Jackson, Esq.

	1825-26.			1826-27.		
	On Consignments from England, and from China to England.	On Consignments from China to the British North American Colonies.	TOTAL.	On Consignments from England, and from China to England.	On Consignments from China to the British North American Colonies.	TOTAL.
	Partly estimated. £.	£.	£.	Partly estimated. £.	£.	£.
	9,386	296	9,682	11,242	297	11,539
	2,379	—	2,379	—	—	—
	7,822	247	8,069	9,368	247	9,615
	7,822	247	8,069	9,368	247	9,615
	7,427	247	7,674	9,368	247	9,615
	6,321	206	6,527	7,808	206	8,014
	5,630	185	5,815	7,026	186	7,212
	4,886	161	5,047	6,089	161	6,250
	3,798	140	3,938	5,308	140	5,448
	2,267	74	2,341	2,811	74	2,885
	1,966	66	2,032	2,499	66	2,565
	1,695	54	1,749	2,031	54	2,085
	—	—	100	—	—	100
	1,451	54	1,505	2,031	54	2,085

1818-19	..	George Best Robinson, Esq.	..	..	500	—	500	—	500
—	..	Robert Burland Hudleston, Esq.	..	..	500	—	500	—	500
—	..	Edward Wigram, Esq.	..	..	—	—	—	—	—
1820-21	..	Hugh Hamilton Lindsay, Esq.	..	..	500	—	500	—	500
—	..	Robert Inglis, Esq.	..	..	300	—	300	—	—
		Do. Allowance as a Student of the Chinese Language	..	..	—	—	100	—	—
1824-25	..	John Harvey Astell, Esq.	..	..	68	—	68	—	200
—	..	Henry Matthew Clarke, Esq.	..	..	55	—	55	—	200
		Do. Allowance as a Student of the Chinese Language	..	..	—	—	—	—	100
—	..	John Bensley Thornhill, Esq.	..	..	60	—	60	—	200
—	..	Henry Thomas Ravenshaw, Esq.	..	..	60	—	60	—	200
PERSONS filling Professional and other distinct Offices in the Factory :									
Rev. Henry Harding	..	Chaplain	..	..	..	..	815	—	1,000
Mr. Alexander Pearson,	..	Surgeon (including Table Allowance on account of his residence at Macao, during the stay of the Factory at Canton)	..	..	..	..	1,540	—	1,540
— John Livingstone	..	do.	..	do.	..	..	1,240	—	1,240
— Thomas Colledge	..	do.	..	do.	..	..	—	—	167
— Samuel Ball	..	Inspector of Teas	..	..	..	..	2,500	—	815
— John Reeves	..	do.	..	..	..	..	800	—	1,964
Rev. Dr. Morrison	..	Interpreter and Translator	..	..	..	..	500	—	671
Mr. John Francis Davis	..	Acting	..	do.	..	..	500	—	359
Copying Writers, occasionally employed in the Offices	..	..	..	..	..	..	672	—	552
Steward, Butler, domestic Servants, &c.	..	..	..	..	..	..	467	—	366
Cost of Maintenance; comprising Rent and Repairs of Private Apartments, as well as Furniture supplied thereto, and the expense of the Public Table kept at the Factory							£ 76,104	—	£ 88,102
							16,942
							£ 92,199	—	£ 105,044

(continued.)

IV.
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(IV.) No. 1.—An Account of the Expense of the East-India Company's Establishment at Canton; the Names of the Servants, and the Amount of Salaries and Emoluments of each, and the whole Cost for the maintenance of the same in each Year since 1822-23—*continued.*

SALARIES and EMOLUMENTS.		1827-28.		1828-29.	
Being the proportion of Commission assigned to Servants of the rank of Supra Cargoes, of Salaries to Writers not in the Commission, and of Salaries to Persons filling Professional and other distinct Offices at the Factory.		TOTAL.		TOTAL.	
		On Consignments from England and India to China and from China to England.	On Consignments from China to the British North American Colonies.	On Consignments from England and India to China and from China to England.	On Consignments from China to the British North American Colonies.
SUPRA CARGOES and WRITERS :		Partly estimated.	Partly estimated.	Partly estimated.	Partly estimated.
Season of Appointment.		£.	£.	£.	£.
1799-1800 :	Sir James Brabazon Urnston, Knt. ..	7,089	253	7,342	174
1801-2 ..	Sir William Fraser, Bart. ..	8,507	304	8,811	—
1803-4 ..	Francis Hastings Toome, Esq. ..	7,089	253	7,342	44
1804-5 ..	William Henry Chicheley Plowden, Esq. ..	7,089	253	7,342	209
1806-7 ..	William Baynes, Esq. ..	5,908	211	6,119	174
1807-8 ..	Charles Millett, Esq. ..	5,317	190	5,507	167
1812-13 ..	James Bannerman, Esq. ..	4,607	165	4,772	142
— ..	Charles Marjoribanks, Esq. ..	4,016	143	4,159	127
— ..	John Francis Davis, Esq. ..	2,127	76	2,203	110
— ..	Ditto .. Allowance as a Student of the Chinese Language ..	—	—	100	—
1814-15 ..	James Frederick Nugent Daniell, Esq. ..	1,890	68	1,958	87
1815-16 ..	Thomas Charles Smith, Esq. ..	1,537	55	1,592	51
— ..	Ditto .. Allowance as a Student of the Chinese Language ..	—	—	100	—
— ..	John Jackson, Esq. ..	1,537	55	1,592	44
— ..	Ditto .. Allowance as a Student of the Chinese Language ..	—	—	—	—
— ..	Ditto .. for attending examinations of Tea, for the purpose of learning the qualities ..	—	—	100	600

SALARIES and EMOLUMENTS.

Being the proportion of Commission assigned to Servants of the rank of Supra Cargoes, of Salaries to Writers not in the Commission, and of Salaries to Persons filling Professional and other distinct Offices at the Factory.

SUPRA CARGOES and WRITERS:

Season of Appointment.
1799-1800 : Sir James Brabazon Urnston, Knt. ..
1801-2 .. Sir William Fraser, Bart. ..
1803-4 .. Francis Hastings Toome, Esq. ..
1804-5 .. William Henry Chicheley Plowden, Esq. ..
1806-7 .. William Baynes, Esq. ..
1807-8 .. Charles Millett, Esq. ..
1812-13 .. James Bannerman, Esq. ..
— .. Charles Marjoribanks, Esq. ..
— .. John Francis Davis, Esq. ..
— .. Ditto .. Allowance as a Student of the Chinese Language ..
1814-15 .. James Frederick Nugent Daniell, Esq. ..
1815-16 .. Thomas Charles Smith, Esq. ..
— .. Ditto .. Allowance as a Student of the Chinese Language ..
— .. John Jackson, Esq. ..
— .. Ditto .. Allowance as a Student of the Chinese Language ..
— .. Ditto .. for attending examinations of Tea, for the purpose of learning the qualities ..

1818-19	George Best Robinson, Esq.	..	..	900	—	900	1,452	38	1,490
—	Robert Burland Hudleston, Esq.	..	..	900	—	900	1,325	28	1,353
—	Edward Wigram, Esq.	..	..	—	—	—	—	—	—
1820-21	Hugh Hamilton Lindsay, Esq.	..	..	700	—	700	800	—	800
—	Do. Allowance as a Student of the Chinese Language	..	..	—	—	—	—	—	100
1824-25	John Harvey Astell, Esq.	..	..	300	—	300	400	—	400
—	Henry Matlew Clarke, Esq.	..	..	300	—	300	400	—	400
—	Do. Allowance as a Student of the Chinese Language	..	..	—	—	—	—	—	100
—	John Bensley Thornhill, Esq.	..	..	300	—	300	400	—	400
—	Henry Thomas Ravenshaw, Esq.	..	..	300	—	300	400	—	400
1826-27	Frederick John Morris, Esq.	..	..	—	—	—	99	—	99

PERSONS filling Professional and other distinct Offices in the Factory :									
Rev. Henry Harding	..	Chaplain	..	..	..	263	—	—	—
Rev. George Henry Vachell	..	do.	..	..	..	—	—	—	561
Mr. Alexander Pearson, Surgeon (including Table Allowance on account of his residence at Macao, during the stay of the Factory at Canton)	..	..	..	..	..	1,540	—	—	1,540
— John Livingstone	..	do.	..	..	..	670	—	—	500
— Thomas Colledge	..	do.	..	..	..	1,240	—	—	1,240
— Samuel Ball	..	Inspector of Teas	..	..	..	—	—	—	—
— John Reeves	..	do.	..	..	..	2,000	—	—	2,000
— John Russell Reeves, Assistant	do.	..	..	..	..	250	—	—	500
Rev. Dr. Morrison	..	Interpreter and Translator	..	..	..	1,000	—	—	1,000
Mr. John Francis Davis	..	Acting	..	..	..	—	—	—	—
Copying Writers, occasionally employed in the Offices	..	..	..	..	..	875	—	—	613
Steward, Butler, domestic Servants, &c.	..	..	..	..	..	444	—	—	1,003
Cost of Maintenance; comprising Rent and Repairs of Private Apartments, as well as Furniture supplied thereto, and the expense of the Public Table kept at the Factory	..	..	..	..	..	£ 71,121	£ 72,304	—	—
						16,433	—	—	16,782
						£ 87,554	£ 89,086	—	—

East-India House, }
17th March 1830, }

(Errors excepted.)

THOS. G. LLOYD,
Acct. Gen.

IV.
ESTABLISHMENTS.
—
No. 1.

IV.
ESTABLISHMENTS.

No. 2.

(IV.) No. 2.—AN ACCOUNT showing all other Charges, as well in China as in including Freight, and stating the actual Amount

	1823-24.
IN CHINA:	
Rent, Repairs and Furniture, including a charge of 6 per cent. per annum on Buildings and other Dead Stock, the property of the Company, in China }	£. 6,018
Canton Port Charges }	27,436
Unloading Charges }	4,085
Expense of the removal of the Factory Establishment to and from Macao, } Charge of the Company's Cutter, Boat-hire, &c. }	2,982
Ditto .. on account of their reception on board the Company's Ships during the discussions with the Chinese Authorities }	336
Linguists' Fees, Chinese Masters, &c. }	835
Stationery, and Articles for use }	1,062
Wages of Coolies and Watchmen, Packing Charges, &c. }	2,077
Petty Expenses }	54
Printing Establishment }	1,070
	45,955
Freight of Woollens consigned to Bengal by a Country Ship }	520
	£ 46,475
ON THE TRADE FROM CHINA.	
IN ENGLAND:	
Proportion, attaching to the China Trade, of Establishment for the joint management of the Trade to India and China }	77,162
Paper, Printing and Stationery for the Tea Department }	2,563
Rent and Repairs of Warehouses, calculated at the rate of 6 per cent. per annum on the Capital invested therein }	26,354
Taxes and Parochial Rates thereon, Coals, Candles, &c. }	5,365
Wages of Labourers employed at the Tea Warehouses }	54,288
Charges landing Tea, &c. from the Ships, (including proportion of Establish- ment employed upon this duty) }	4,439
Amount of Cooperage on Tea Chests incurred at the period of landing them }	2,016
Cartage of Tea from the Docks to the Warehouses, including wear and tear of Caravans }	4,105
Carried forward }	176,292

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 963

England, incurred by the East-India Company in their Trade with China,
in each Year, from 1822-23.

IV.
ESTABLISHMENTS
No. 2.

1824-25.	1825-26.	1826-27.	1827-28.	1828-29.
£.	£.	£.	£.	£.
12,523	11,588	7,929	8,618	8,554
30,030	26,629	41,068	34,052	28,359
3,651	3,856	4,559	4,563	5,280
3,196	2,904	3,509	5,019	2,514
—	—	—	—	—
818	909	1,228	1,146	1,387
417	427	621	459	466
2,372	1,781	2,179	2,626	2,524
94	173	88	38	107
988	323	137	137	249
54,089	48,590	61,318	56,658	49,440
—	—	—	—	—
54,089	48,590	61,318	56,658	49,440
78,905	78,875	73,021	69,735	69,793
2,729	2,324	1,792	1,910	1,819
26,354	26,082	26,884	26,884	27,151
5,534	5,333	6,042	5,711	5,695
56,480	52,040	66,430	74,438	73,813
3,808	4,257	4,906	6,324	4,102
2,143	2,058	1,982	2,680	2,168
3,962	4,025	5,670	6,739	4,427
179,915	184,994	186,727	194,421	188,968

IV.
ESTABLISHMENT.

(IV.) No. 2.—An Account showing all other Charges, as well in China as in
including Freight, and stating the actual Amount

No. 2.

ON THE TRADE FROM CHINA— <i>continued</i> .		1823-24.
IN ENGLAND— <i>continued</i> .		£.
Brought forward ..		176,292
Articles supplied for the repair of Packages, and other purposes, after the receipt of the Tea in the Warehouses }		5,028
Dock Rates and Wharfage payable to the East-India Dock Company on Tea imported }		5,119
Proportion of Charges incurred on Nankeens and China Raw Silk imported by the Company }		1,809
Annual Allowance granted to Commanders of Company's Ships acting as Commodore of the Fleet at Canton; also Pension to a retired Inspector of Tea, paid in England }		1,000
Proportion of Commercial Charges of a general description, not attaching to any particular Department, and sundry Miscellaneous expenses }		5,084
Deduct,		194,332
For such part of the sums received by the Company, under the engagements entered into with the Commanders and Officers of their China Ships, as are considered to be in reimbursement of Charges actually incurred on Tea imported by them }		11,472
ON THE TRADE TO CHINA.		182,860
Proportion of the Charges Establishment and Shipping Charges, attaching upon the Company's Exports to China }		19,230
TOTAL of the Charges in England attaching to the China Trade, exclusive of Freight and of the Commission and Allowances to the Establishment at Canton }		202,090
Freight, from England and India to China }		51,935
— China to England }		577,792
— Ditto .. the British Colonial Possessions at the Cape of Good Hope and North America }		1,039
		832,856
TOTAL £		879,331
The above account does not comprise the Charge for Interest, nor that for Premium of Insurance, which the Company are permitted, by the Act 24 Geo. 3, c. 38, to calculate as part of the prices at which to put up their Teas to Sale; and which amounted in the Years comprised in the preceding Statement to the following sums; viz. }	INTEREST	248,060
	INSURANCE	61,873

East-India House, }
17th March 1830. }

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 965

England, incurred by the East-India Company in their Trade with China,
in each year, from 1822-23—*continued*.

IV.
ESTABLISHMENTS

No. 3.

1824-25.	1825-26.	1826-27.	1827-28.	1828-29.
£.	£.	£.	£.	£.
179,915	184,994	186,727	194,421	188,968
10,010	12,064	11,500	11,646	12,534
4,652	5,409	5,217	6,403	6,790
670	—	—	—	—
1,000	1,000	1,000	1,000	1,000
7,639	5,912	6,009	7,770	5,998
203,886	209,379	210,453	221,240	215,290
13,616	12,597	10,907	15,703	11,992
190,270	196,782	199,546	205,537	203,298
18,274	24,209	20,193	18,934	15,924
208,544	220,991	219,739	224,471	219,222
91,251	102,984	79,160	98,319	85,875
500,626	492,542	495,949	647,319	518,810
1,375	14,614	27,426	23,120	23,386
801,796	831,131	822,274	993,229	847,293
855,885	879,721	883,592	1,049,887	896,733
225,770	204,680	279,684	243,234	226,070
56,067	50,288	70,043	61,281	56,114

(Errors excepted.)

THOS. G. LLOYD,
Acct. Gen.

IV.
ESTABLISHMENTS.(IV) No. 3.—A RETURN of the COMPANY'S ESTABLISHMENT at the Cape of Good
maintaining Warehouses; the Rate of Agency charged on Purchases and Sales,

No. 3.

ESTABLISHMENT, with the Salaries of the different Officers

1824-25.		1825-26.	
	£.		£.
William Hawkins, esq. agent, salary ..	1,600	.. .. .	1,600
Ditto commission of 5 per cent. on } net profit of sales }	131	.. .. .	44
Mr. Harris, confidential clerk, salary ..	300	.. .. .	300
Mr. S. Oliver, storekeeper, salary ..	107	.. .. .	112
Mr. Francis Ross, assistant in office, salary	34	{ Francis Ross, assistant in office, } to 1st November 1825 }	18
		{ Arthur Nitch, ditto, from ditto }	18
Watchmen	43	.. .. .	45
Labourers' Wages (occasional) ..	30	.. .. .	42
Office Rent	43	.. .. .	45
Rent of Warehouses hired of individuals	291	.. .. .	306
Expense of landing Stores	33	.. .. .	57
Sundry Charges in conducting the agency	26	.. .. .	13
£	2,638	£	2,600

GROSS AMOUNT of

	1824-25.
	£.
Purchases on account of St. Helena	4,509
Do. .. of goods consigned to England (wines)	9,874
Sales	20,229
£	34,612

The Company's agent at the Cape is remunerated for all the services performed by him by a constitute the whole of his allowances.

His duties, in addition to those of the custody and sale of the goods consigned by the Company ment to England, supplying the Company's shipping, whether engaged in their trade or conveying have reference to every part of the Company's concerns in respect to which his services may at

The books of the Company's agency at the Cape are balanced to the 1st of May in each year. yet been received up to 31st December 1829.

East-India House, }
4th May 1830. }

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 967

Hope, with the Salaries of the different Officers thereof; the Expense incurred for with the Gross Amount of the same; for the Five Years ending 31st December 1829.

IV.
ESTABLISHMENTS

No. 3

thereof, and the Expense incurred for maintaining Warehouses.

1826-27.		1827-28.								1828-29.		
£.									£.		£.	
1,600	..	..	..	..	..	..	..	..	1,600	..	1,600
250	..	..	..	..	..	..	..	..	264	—	—
300	Mr. Harris, confidential clerk, to 1st Aug. 1827								75	} Mr. Oliver, confiden- tial clerk and store- keeper }	300	
112	{ Mr. Oliver, do. and storekeeper, from do. £225 }								253			
	{ Ditto storekeeper to 1st Aug. .. 28 }											
}	36	{ Mr. Niteh, assistant in office, to ditto .. £9 }								59	Mr. Nitch, 1st assistant	67
		{ Ditto, 1st ditto, from ditto .. 50 }										
		{ Mr. J. J. R. Vanlier, 2d ditto, from ditto .. }								34	Mr. J. J. R. Vanlier, 2d do.	45
45	..	..	..	..	..	..	..	..	45	..	45
34	..	..	..	..	..	..	..	..	30	..	27
45	..	..	..	..	..	..	..	..	45	..	45
261	..	..	..	..	..	..	..	..	261	..	261
60	..	..	..	..	..	..	..	..	63	..	36
23	..	..	..	..	..	..	..	..	9	..	2
2,766	£ 2,738								£ 2,428			

PURCHASES and SALES.

1825-26.	1826-27.	1827-28.	1828-29.
£.	£.	£.	£.
10,083	7,543	8,399	8,963
4,899	5,768	—	—
21,535	19,396	15,537	13,821
36,517	32,707	23,936	22,784

fixed salary, which, with the commission paid on the net profit of the sales, as above shown,

to the Cape, the purchase of stores for the supply of St. Helena, and of merchandize for consign-troops to or from India, and transmitting intelligence to the authorities both in England and India, any time be needed.

The above Account is rendered for the five years ending 1st May 1829, the accounts not having

(Errors excepted.)

THOS. G. LLOYD,
Acct. Gen.

APPENDIX V.



REVENUE ACCOUNTS.

V.
REVENUE
ACCOUNTS.

No. 1.

(V.) No. 1.—STATEMENT of the Particulars of an Item in the Account of the Commercial Branch of the EAST INDIA COMPANY'S Affairs, for the Year 1828-29, entitled, "Charges General," amounting to £467,991. 6s. 11d.

	£.	s.	d.
Director's Gratuities (one-half)	3,642	12	0
Proportion of Salaries and Allowances to the Officers of the House and Warehouses, chargeable to the Commercial Branch, according to the principle established for each office in the Plan of Accounts approved by the Board of Commissioners	79,130	19	3
Allowances to Extra Clerks (one-third)	8,317	3	6
East-India College, chargeable to the Commercial Branch, in the propor- tion that the number of Servants Abroad employed in that Department bears to the Total Number of Servants on the India and China Esta- blishments	748	19	9
Supra-cargoes' Commission	63,355	7	8
Annuity and Pensioners of the Commercial Department	29,953	15	9
Tradesmen's Bills for Expenses of the East-India House, Repairs, Taxes, Coals, Candles, &c. (one-half)	20,743	12	4½
Law Charges incurred in respect to Commercial matters	1,617	8	1
The two Widows' Funds, established for the benefit of the Home Service ; one-half of the Grants from the Company's Cash	550	0	0
Care of Insane Persons who have belonged to the Commercial Branch of the Service	530	4	7
Subscriptions to Charities and on public occasions (one-half)	691	2	0
Books, Maps, Charts, &c. purchased or subscribed for (one-half)	1,814	6	9
Stationery for Home use (one-half)	3,434	3	8
Buildings	5,093	5	11
Regiment of Royal East-India Volunteers	2,854	10	0
Disbursements of Agents at Out-ports	893	16	6½
Inspectors and Surveyors of Shipping	216	14	1
Hoys, Pilot Vessels, and Cutters	5,917	5	7
Hoyage and Lighterage	1,695	13	11
Charges of the Naval Store Warehouse	572	14	5
Labourers' Wages	172,009	6	7
Pensions to Labourers	8,104	3	4
Medical Attendance to Labourers and Deficiencies in Sick Fund	4,335	14	10½
Tradesmen's Bills for Expenses of the Warehouses	39,537	13	7½
Carried forward	£ 453,960	14	3

	£.	s.	d.
Brought forward ..	453,960	14	3
Taxes, Rates, Tithes, &c. for the Warehouses	13,298	7	3½
Rents, Wharfage, landing and shipping Goods	8,125	12	1½
East-India Dock Company, for Dock Rates, Wharfage, and Rents ..	32,335	0	11
West-India Dock Company .. ditto .. ditto	3,707	14	7
Cartage and Expense of Caravans	8,364	1	0½
Sundry Charges on account of the preparation of Goods for Sale	1,628	2	1
Fees to King's Officers, and Expense of Entries at the Custom-House ..	484	16	10
Sundry Miscellaneous Items of a Commercial nature	359	8	8
	522,263	17	9½
RECEIPTS:	£.	s.	d.
Received for Expense of Transfers, Powers of Attorney, } &c.	149	11	0
Fines and Penalties for Breaches of Contracts for the pro- } vision of Commercial Exports	595	6	0
Commercial Charges, debited Owners of Ships in Freight } Accounts	615	15	6
Old Goods sold (Packages, &c.)	342	7	5½
Warehouse Rent	50,213	7	1
Charges on Baggage of Passengers from India	995	5	0
Effects of deceased Persons from India, received in De- } posit	58	11	11
Loans to sundry Persons, more received than advanced in } the present year	711	15	0
Balances in hands of Officers of the House, &c. less on } 1st May 1829 than on 1st May 1828, operating as a } Receipt	590	11	11
	54,272	10	10½
	£	467,991	6 11

V.
REVENUE
ACCOUNTS.
No. 1.

The Sums received by the Company, in respect of the Charges of Management of Private Goods, will operate in Reduction of the Amount herein stated. £74,485 was received on this Account in 1828-29, being part of a separate Item of Receipt in the Account of the Commercial Branch of the Company's Affairs for the same Year.

East-India House, }
2d June 1830. }

(Errors excepted.)

THOS. G. LLOYD,
Acct. Gen.

V.
REVENUE
ACCOUNTS.

No. 2.

(V.) No. 2.—STATEMENT, showing the manner in which the BALANCE on the Advances from the Commercial to the Territorial Branch of the EAST-INDIA COMPANY'S Affairs, since 1814, is computed by the Accountant General to amount to £12,110,198.

THE sum of £12,110,198 represents the amount of benefit computed to have been derived by the Territory from the Commerce, since 1814 to the close of the official year 1828-29. It is exclusive of the balance of £4,715,981 due to the Commerce on the Account Current between the two Branches, as it stood on 1st May 1829, made up at the Board's Rates of Exchange, and results from both a direct and an indirect advantage.

1st. A direct advantage, in the discharge of India Debt, by means of the Surplus Commercial Profits of the Company, under the 4th head of appropriation of the 57th section of the Act of 1813, in the modes and at the periods stated below; the sums thus applied out of the Commercial Funds to the service of the Territorial Branch not having been charged to the debit of the annual account between the two branches, and with a view to their being replaced to Commerce; viz.

By Payment in this country of Bills of Exchange drawn from India in discharge of the Principal of India Debt, out of Surplus Commercial Profits, with the approbation of the Board of Commissioners for the Affairs of India communicated at various times:—

1814-15	..	..	..	..	..	..	£329,704	£.
1815-16	..	..	..	..	..	..	318,382	
1816-17	..	..	..	..	..	..	477	
1817-18	..	..	..	..	..	..	200	
1818-19	..	..	..	..	..	..	98	
1820-21	..	..	..	..	..	..	6,285	
1821-22	..	..	..	..	..	..	10,576	
1822-23	..	..	..	..	..	..	25,500	
1823-24	..	..	..	..	..	..	1,396,842	
1826-27	..	..	..	..	..	..	3,950	
1827-28	..	..	..	..	..	..	82,103	
1828-29	..	..	..	..	..	..	82,064	
								2,256,181

By Consignments of Bullion to India, provided from this source, to be applied in aid of the Sinking Fund established in Bengal for the reduction of India Debt.

1818-19:	Consignments of Bullion to India in aid of the Sinking Fund, per Resolutions of the Court of Directors, sanctioned by the Board of Commissioners for the Affairs of India, on the 18th September 1818 and 5th April 1819	..	..	£1,000,537
1819-20:	A further Consignment of Bullion to India, per Resolution of the Court of Directors, sanctioned by the Board of Commissioners, on the 30th August 1819	..	..	166,302

1,166,839

By an arrangement in respect to the debt due from Territory to Commerce:

1821-22:	Sum directed by the Court's Financial Despatch to Bengal of 29th June 1821, to be advanced in India towards the Sinking Fund out of Surplus Commercial Profits made available there, by striking off an equal amount of the Debt due from Territory to Commerce, and thus abating the Sum which would otherwise have been issuable for Commercial purposes in India, sanctioned by the Board of Commissioners for the Affairs of India on 27th June 1821, and applied in India in the years 1822-23 and 1823-24	1,500,000
----------	---	----	----	----	----	----	-----------

2dly. An indirect advantage by the use of the Board's Rates of Exchange in adjusting the transactions between Territory and Commerce, under the 56th section of the Act of 1813. The Commercial Funds in England having, on the commencement of the system prescribed by that section, become immediately

Carried forward £ 4,923,020

Brought forward £4,923,020

available to the supply of the wants of the Territorial Branch in this country, the operation thence resulting was analogous to the realization of a supply in England by the Territorial Branch, by means of the negotiation of its Bills upon the Governments of India. The issues in India, for the purposes of the Company's Investments, are the return authorized by the Act to be made to the Commerece for its outlay on the Territorial Account in England. These issues have been valued in account at the fixed rates of exchange before-mentioned; but had the supplies for which they stand as an equivalent been provided by actual negotiation, their real equivalent in Indian currency would have been determined by the rates at which they could from time to time have been raised in the market. Assuming, therefore, the rates of exchange ascertained to have been prevailing during the years through which this Account extends, for Bills drawn from London upon Calcutta at 60 days' sight, and augmenting these rates in favour of the Territory by an addition of six months' interest, from the consideration that a credit for that period (upon the average) in favour of the drawer, is involved in the conditions of such Bills, whereas the issues in India for investment are made simultaneously with the outlay for Territorial purposes in England, it is found that the sums actually issued in India for Investment, under this section of the Act of 1813, have been over-valued to the following extent: viz.

YEARS.	Amount of Advances in India reducing the Currencies of Madras and Bombay, and the other Settlements, into Sicca Rupees, according to the proportion of fine Silver in the several Coins.	Average Rate of Exchange for Bills on Calcutta, adding Six Months' Interest, at the Rate of the Company's Bond Debt for Passage and 60 Days' sight. Per Sicca Rupee.	Sterling Amount of Advances in India, at the Exchange Rates.	Sterling Amount of Advances in India. at the Rates fixed by the Board.	Amount of Advances in India, less in Sterling Money, calculated at the Board's Rates.	Amount of Advances in India, more in Sterling Money calculated at the Board's Rates.
	<i>Sicca Rupees.</i>	<i>s. d.</i>	<i>£.</i>	<i>£.</i>	<i>£.</i>	<i>£.</i>
1814-15	1,04,33,656	2 4 '448	1,236,736	1,223,368	13,368	—
1815-16	1,63,64,628	2 4 '127	1,920,644	1,926,935	—	6,291
1816-17	1,34,00,299	2 2 '713	1,491,528	1,582,759	—	91,231
1817-18	1,59,88,113	2 2 '778	1,783,989	1,883,874	—	99,885
1818-19	1,02,24,537	2 4 '240	1,203,314	1,213,392	—	10,078
1819-20	1,57,71,830	2 1 '945	1,706,213	1,843,978	—	137,765
1820-21	1,67,09,380	2 0 '862	1,730,828	1,955,662	—	224,834
1821-22	1,44,12,500	1 10 '822	1,370,509	1,680,042	—	309,533
1822-23	1,93,07,227	1 9 '738	1,749,040	2,258,463	—	509,423
1823-24	1,93,46,688	1 9 '621	1,743,846	2,257,888	—	514,042
1824-25	2,28,94,441	1 8 '540	1,960,164	2,674,830	—	714,666
1825-26	1,93,64,929	1 9 '876	1,766,886	2,255,561	—	488,675
1826-27	2,20,81,611	1 9 '355	1,966,229	2,578,485	—	612,256
1827-28* { Regular Estimate	2,67,36,747	1 8 '845	2,322,198	3,124,900	—	802,702
1828-29† { Sketch Estimate	2,38,17,520	1 9 '543	2,137,920	2,784,042	—	646,122
			26,090,044	31,244,179	13,368	5,167,503

* Actual Accounts of this year received since this computation was made.

† Regular Estimate of 1828-29, ditto.

Deduct, Amount less 13,368

5,154,135

Carried forward £ 5,154,135

V.
REVENUE
ACCOUNTS

No. 2.

Brought forward £	5,154,135	£4,923,020
As the issues, however, for investment in India have not, even upon the mode of computation actually adopted, equalled the amount of payments made for Territorial charges in England, a Balance has accrued in account between the two branches, upon which an interest has been annually charged; the amount of which interest upon the increased Balance which is found to be due from the Territory by the use of the mercantile rates of exchange, would be augmented by the sum of ..	941,880	
The foregoing sum of £5,154,135 exhibits the over-valuation which has taken place only in respect of the sums actually issued for Investment in India since 1814. Upon the sum of £4,715,981, interest included, still remaining to be issued to the Commercial Department on 1st May 1829, according to the prescribed mode of computation, a further over-valuation in favour of the Territorial branch would arise by the continuance of the same principle of calculation. to the amount of	1,091,163	7,187,178
TOTAL £.		12,110,198

The repayments of advances made by the Commerce to the Territory, if made at Madras, are valued at 8s. the pagoda, or $3\frac{1}{2}$ Madras rupees per pagoda, thus making the rupee 2s. 3⁴/₂₈d.; if made at Bombay, the rupee is valued at 2s. 3d. As the rupees of Madras and Bombay contain only 165 grains of fine silver, whereas the Bengal sicca contains 175⁹/₂₃ grains, it follows that although the rate of the Bengal sicca rupee applicable to the issues for commercial purposes at that presidency be 2s. 3⁸/₄d., the rate for its adjustment in respect of the issues at the subordinate presidencies, according to the regulations severally applying to them, is, for sums issued in the Madras currency, per sicca rupee, 2s. 5²/₄d.
Bombay ditto ditto .. 2s. 4⁷/₉d.

East-India House. }
2d June 1830. }

(Errors excepted.)

THOS. G. LLOYD.
Acct. Gen.

APPENDIX VI.



SHIPS LOST OR CAPTURED.

(VI.)—A RETURN of all SHIPS belonging to or chartered by the EAST-INDIA COMPANY, Lost or Captured since the Year 1792; stating their Tonnage, Cargoes, and the Voyage they were prosecuting when Lost or Captured.

SHIPS' NAMES.	Tonnage.	WHEN AND WHERE LOST OR TAKEN.	Value of CARGOES Lost.
SHIPS IN THE COMPANY'S REGULAR SERVICE.			£
Foulis	765	.. sailed from Madras for Bencoolen the 8th March 1791, and has not since been heard of.	14,858
Winterton	771	.. lost 20th August 1792, off Madagascar, on the voyage to Madras and Bengal outward.	96,506
Princess Royal ..	805	.. taken by the French in the Straits of Sunda, on her voyage to China, 27th September 1793.	1,600
Pigot	765	.. taken by the French, 7th February 1794, in Bencoolen Roads.	.. no cargo on board.
Triton	800	.. taken by the French on her voyage from Madras to Bengal, 29th January 1796.	3,030
Ocean (Captain Patton)	1,189	.. lost, outward-bound, on the voyage to China, 1st February 1797.	63,216
Princess Amelia ..	808	.. burnt at Bombay, 5th April 1798, homeward cargo	22,061
Raymond	793	.. captured off Tellicherry, on the voyage from Bombay, 20th April 1798, homeward cargo.	8,963
Woodcot	802	.. ditto ditto.	20,621
Henry Addington ..	1,200	.. lost near St. Helen's, outward-bound on her voyage to Bombay and China, 8th December 1798.	29,222
Earl Fitzwilliam ..	803	.. burnt in Bengal, 23d February 1799, homeward cargo.	46,250
Osterly	775	.. taken by the French in the Bay of Bengal, 24th February 1799, but afterwards re-captured.	.. no loss incurred on cargo.
Queen	801	.. burnt at St. Salvador, outward-bound on her voyage to China, 9th July 1800.	30,421
Kent	820	.. captured by the French in the Bay of Bengal, outward-bound, 7th October 1800.	28,676
Earl Talbot	1,200	.. supposed to have been lost in the China Seas, in the passage from Bombay to China, October 1800.	2,603
Hindustan	1,248	.. lost in the Queen's Channel, on her voyage to Madras and China, 11th January 1803.	44,814
Prince of Wales ..	820	.. supposed to have been lost on her voyage from Fort St. George homeward, May 1804.	28,860
Princess Charlotte ..	610	.. taken by the French in Vizagapatam Roads, 18th September 1804, about to load homeward.	.. no cargo on board.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 977

(VI.)—A Return of all Ships belonging to or Chartered by the East-India Company, Lost or Captured since the Year 1792; stating their Tonnage, Cargoes, and the Voyage they were prosecuting when Lost or Captured—*continued.*

SHIPS' NAMES.	Tonnage.	WHEN AND WHERE LOST OR TAKEN.	Value of CARGOES Lost.
SHIPS IN THE COMPANY'S REGULAR SERVICE— <i>continued.</i>			£.
Earl of Abergavenny ..	1,200	.. lost in Portland Roads, on her voyage to Bengal, and China, 5th February 1805.	79,710
Brunswick	1,200	.. taken by the French off Point de Galle, returning from Bombay to China, 11th July 1805.	.. no Company's cargo on board.
Britannia(Company's ship)	770	.. lost 1st November 1805 off Brazil, in the expedition to the Cape under Sir Home Popham.	.. cargo lost by this ship charged to his Majesty's Government.
Lady Burges	820	.. lost near the Cape de Verd Islands, on her voyage to Madras and Bengal, 20th April 1806.	19,158
Warren Hastings ..	1,200	.. taken by the French on her voyage from China, 21st June 1806.	104,051
Ganges	1,200	.. foundered off the Cape of Good Hope on her voyage from China and Bombay, 29th May 1807.	126,614
Walpole	820	.. lost near Margate, homeward from Bengal, 18th December 1808, part of cargo saved.	3,235
Lord Nelson	819	.. supposed to have foundered between 20th and 23d November 1808, homeward from Bengal.	49,026
Britannia (Company's ship)	1,200	.. lost on the Goodwin Sands, on the voyage to Madras and China, 25th January 1809.	57,091
Admiral Gardner ..	813	.. ditto .. (to Madras and Bengal) .. ditto ..	21,759
Calcutta	819	.. supposed to have foundered between 14th and 17th March 1809, homeward from Bengal and Madras.	124,452
Jane Duchess of Gordon	820	.. ditto ditto	86,089
Lady Jane Dundas ..	820	.. ditto ditto	36,808
Bengal	818	.. ditto from Bengal	121,262
Asia	819	.. lost in the river Hooghly, 1st June 1809, from Madras	28,565
True Briton	1,198	.. supposed to have foundered between Bombay and China, 29th September 1809.	22,300
United Kingdom, (Captain D'Esterre.)	820	.. taken by the French, outward-bound 18th November 1809, on the voyage to Bengal.	2,194
Europe	819	.. taken 31st May 1809, homeward, but afterwards re-taken on the voyage from Bengal.	140,000

(*continued.*..)

(VI.)—A Return of all Ships belonging to or chartered by the East-India Company, Lost or Captured since the Year 1792; stating their Tonnage, Cargoes, and the Voyage they were prosecuting when Lost or Captured—*continued.*

..continued.)

SHIPS' NAMES.	Tonnage.	WHEN AND WHERE LOST OR TAKEN.	Value of CARGOES Lost.
SHIPS IN THE COMPANY'S REGULAR SERVICE— <i>continued.</i>			£.
Streatham	819	.. taken 31st May 1809, homeward, but afterwards re-taken on the voyage from Bengal.	140,000
Windham	820	.. taken outward-bound on her voyage to Bengal, 18th November 1809, but afterwards re-taken; again taken 3d July 1810, and re-taken at the capture of the Isle of France.	25,978
Charlton	818	.. taken by the French on her voyage to Bengal outward-bound, 18th November 1809, but re-taken at the capture of the Isle of France.	27,985
Ceylon	818	.. taken by the French on her voyage to Madras and Bengal outward-bound, 3d July 1810, but re-taken at the capture of the Isle of France.	15,995
Earl Camden	1,200	.. burnt at Bombay, 24th July 1810, outward ..	34,002
Ocean (Capt. Williamson)	1,200	.. lost in the China Seas on her passage from Bencoolen to China, September 1810.	21,202
Marquis Wellesley ..	818	.. lost in Bombay Harbour, 16th April 1813 ..	5,210
Earl Howe	876	.. lost in Bengal River, 1st August 1813, homeward	3,622
Devonshire	820	.. lost in Saugur Roads, 2d July 1814, on her voyage from Bengal to China.	26,988
Bengal	955	.. burnt at Point de Galle, homeward from Bengal, 16th January 1815.	87,738
Elphinstone	1,274	.. burnt at Whampoa, 12th February 1817 (ten days after arrival from England).	11,383
Cabalva	1,200	.. lost off the Isle of France, outward on her voyage to China, 7th July 1818.	149,570
Regent	916	.. lost near Manilla, outward-bound on the voyage to China, 1st November 1822.	117,375
Kent	1,332	.. burnt, outward-bound on her voyage to Bengal and China, 1st March 1825.	17,980
Royal George	1,333	.. burnt at Canton, 24th December 1825, receiving homeward cargo.	39,216

East-India House, }
5th May 1830. }

W. RAINCOCK.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 979

(VI.)—A Return of all Ships belonging to or chartered by the East-India Company, Lost or Captured since the Year 1792; stating their Tonnage, Cargoes, and the Voyage they were prosecuting when Lost or Captured—*continued.*

SHIPS' NAMES.	Tonnage.	WHEN AND WHERE LOST OR TAKEN.	Value of CARGOES Lost.
OTHER SHIPS ENGAGED BY THE COMPANY.			£.
Boyd	400	.. captured, outward-bound on the voyage to Bengal, 8th January 1796.	17,060
Indian Trader ..	342	.. taken by the French, outward-bound on her voyage to Bengal, 1796.	.. no cargo on board.
Royal Charlotte ..	677	.. blown up in the Bengal river, 1796 (homeward cargo).	3,679
Neptune .. .	368	.. burnt at the Cape of Good Hope, outward-bound, 1796, consigned to the Cape.	.. no cargo on board.
Prince Frederick ..	912	.. taken by the French, homeward-bound from Bengal and Madras, 1797.	59,981
Thomas	439	.. ditto ditto	39,088
Martha	406	.. lost in Bengal River on the 10th August 1797, going on an expedition.	.. no cargo on board.
Auspicious	404	.. burnt in Bengal, 1797, consigned to Bengal ..	.. ditto.
Ann and Eliza ..	200	.. lost between Bengal and the Cape, 1797 ..	.. engaged to take stores from Bengal to his Majesty's troops at the Cape; charged to his Majesty's Government.
Hercules	628	.. ditto .. . ditto .. ..	.. ships engaged to bring rice from India; the loss of cargoes by these ships has been charged to his Majesty's Government.
Montrose	761	.. ditto ditto	
Favourite	900	.. captured, homeward-bound from Bengal, 1797	
Amelia	1,000	.. ditto ditto	
Sylph	320	.. ditto from China	32,542
Zephyr, engaged in India	286	.. ditto from Bengal	2,554
Castor	467	.. stranded 15th February 1798, homeward-bound from Bengal, part of cargo saved.	7,878
Edmund and George	343	.. captured, homeward-bound from Bengal, 1798 ..	6,100
Lion	762	.. condemned at the Cape of Good Hope, homeward from Bengal and Madras; cargo brought home by three whalers, 1798.	8,272
Friendship	305	.. stranded, homeward from Bengal and Madras, 1797, part of cargo saved.	4,928

(continued..)

(VI.)—A Return of all Ships belonging to or chartered by the East-India Company, Lost or Captured since the Year 1792; stating their Tonnage, Cargoes, and the Voyage they were prosecuting when Lost or Captured—*continued*.

.. continued.)

SHIPS' NAMES.	Tonnage.	WHEN AND WHERE LOST OR TAKEN.	Value of CARGOES Lost.
OTHER SHIPS ENGAGED BY THE COMPANY— <i>continued</i> .			£.
Comet	529	.. taken by the French on her voyage to St. Helena and Bengal, 1st July 1803.	8,209
Culland's Grove ..	576	.. taken by the French on her voyage from Bencoolen homeward, 22d July 1803.	24,640
Admiral Aplin ..	558	.. taken by the French on her voyage to Madras and Bengal, 3d January 1804.	15,240
Althea, engaged in India	807	.. taken by the French, and carried into the Isle of France in 1804, homeward from Bengal.	6,698
Experiment	500	.. taken off the Cape, homeward, by the French fleet, 1805, from China.	45,604
Coromandel	485	.. ditto ditto	35,768
Fame	492	.. taken by the French on her voyage from Bombay to Bengal, 24th September 1806.	.. no cargo on board.
Skelton Castle ..	584	.. supposed to have been lost off the Cape of Good Hope on her voyage to Bengal in December 1806 ..	8,429
Tellicherry	465	.. lost on a reef in the Mindora Seas, outward, July 1806, from New South Wales to China.	924
Travers	577	.. lost in Bengal River, outward, 7th November 1808	6,568
Glory	502	.. supposed to have foundered between 20th and 23d November 1808, homeward from Bengal.	5,292
Experiment	549	.. ditto ditto	5,292
Harriet	549	.. burnt at Calcutta, 14th October 1812, receiving homeward cargo.	2,635
Euphrates	596	.. lost off Ceylon, outward on her voyage to Bengal, 1st January 1813.	9,545
William Pitt	572	.. lost off Algoa Bay, homeward from Batavia, 17th December 1813.	4,502
Fame	430	.. burnt after leaving Bencoolen homeward, 2d February 1823.	15,446

East-India House, }
5th May 1830. }

W. RAINCOCK.

For the value of Cargoes lost,

THOS. G. LLOYD,
Acct. Gen.

APPENDIX VII.

LEASING LANDS IN INDIA.

VII
LEASING LANDS
IN INDIA.

VII.—EXTRACTS from DOCUMENTS relative to the Permission granted to
EUROPEANS to HOLD LANDS ON LEASE in *India*.

Extract of a Letter from *Bengal*, dated 29th June 1826.

“On our proceedings of the annexed dates is recorded our correspondence with the Board of Revenue in the Lower Provinces, relative to certain applications which had been received from individuals, for permission to hold land for the formation of Coffee Plantations.

“Your Honourable Court will observe, that the Board were decided in their opinion, as to the expediency of encouraging the speculation; and, with reference to their sentiments regarding the fitness of the soil of India for the cultivation of Coffee (founded to a certain extent upon practical experience), the low rate, compared with the produce of other countries, at which it is expected that Coffee, the growth of our own provinces, may be brought into the market, the rapid extension of consumption which this cheapness would induce, and the great national importance, both to *England* and *India*, of the creation, eventually probable, of a new article of export from the latter country, we were disposed fully to concur with them. And the disposition to enter on such speculations being greatly influenced by the abundance of capital at the moment, which might not long continue, it appeared to be important to lose no time in sanctioning the proposed arrangement.

“We have accordingly, as your Honourable Court will perceive, embodied in the form of a Resolution the rules under which respectable individuals, properly authorized to reside in India, shall be permitted to rent land for the cultivation of Coffee, it being indispensable, from the nature of the cultivation, that the grower should enjoy a lease of considerable length. By the provisions above referred to, we have, we trust, sufficiently provided for the protection of all interests connected with the soil or revenue: and we do not anticipate that any evils can possibly arise from the indulgence which we have deemed it expedient to show to the first adventurers in a new branch of agricultural and commercial speculation.”

Minute of Mr. *Trower*, Member of the Board Revenue, Lower Provinces; dated
25th March 1823.

AFTER a deliberate consideration of the two applications transmitted by Government, for the consideration and report of the Board of Revenue for the Lower Provinces, relative to permission to hold lands for the cultivation of Coffee, I am of opinion that one of them may without hesitation be complied with, as unobjectionable, and that the other at once be rejected.

It does not appear to me necessary, that, in the event of the indulgence solicited being granted, any material alteration in the existing rules relative to Europeans holding lands in farm, or by purchase, should take place. By sect. 3, Reg. XXXVIII. of 1793, Europeans are prohibited from purchasing or renting lands out of Calcutta without the sanction of the Governor General in Council; and, in section 5 of the same Regulation, the rules to be observed when this sanction is granted, are laid down.

It is sufficient therefore for Government, on the present or in all future applications of this nature, to grant or refuse the indulgence solicited, without the necessity

of a general revocation of existing rules, or of assigning any reasons for the decision they may think proper to pass.

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LEASING LANDS
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It has been observed that the Indigo Planters have often fruitlessly prayed for this indulgence; and that there can be no doubt, that the encouragement of the cultivation of Indigo (considering the question as a national advantage), would be attended with much more extensive advantages than can be expected from the cultivation of Coffee. Without entering into the question of the comparative advantages to be derived from the cultivation of Indigo and Coffee, I shall observe, that I do not think the cultivation of Indigo would be benefited in any degree by the permission to Europeans to occupy lands as proprietors or farmers. Indigo so greatly impoverishes the soil (unless in lands subject to annual inundation), that the planters are compelled to seek new lands every second or third year. No Indigo planter, therefore, would apply for permission to purchase lands, or to hold them on a long lease, for the exclusive purpose of cultivating Indigo; and that they should hold them on any other grounds, and be placed on a footing with the natives, is, on many accounts, highly objectionable. It is a fact well known to every judge and collector in Bengal, that Indigo planters are even now in the habit of compelling ryots to receive advances for the cultivation of Indigo, contrary to their interest and inclinations; and if this is now done whilst the planters have no authorized influence in the villages surrounding their factories, how much more would it be done when they became proprietors of the lands, or held them on long lease. I mention these circumstances in order to show that there are great objections to extending the indulgence under consideration to Indigo planters, and that it is not necessary for the improvement or encouragement of the cultivation of the plant so to do; whilst, in regard to the cultivation of Coffee, a long lease is absolutely necessary. The Coffee plant is at least four years before it arrives at maturity, and it continues to flourish for a period of twenty years or more. It is therefore evident that the cultivation of Coffee, through the agency of agreements with the ryots, in the same manner that the Indigo cultivation is carried on, could never be effected.

The attempt to introduce the cultivation of Coffee in India, so as to render the produce equal in quality to that now brought into the European markets, requires ample funds and a certain degree of agricultural experience. It will be five or six years before its equality to that now used in Europe can be decided on; and, if it proves inferior, the speculation would not I conceive be carried on; it must therefore at present be considered quite experimental; and, under these circumstances, I do not think it likely that numerous applications for similar indulgence will be made for some time to come, and even though they should, it rests with Government to grant or reject them.

It is observed in Mr. Secretary Mackenzie's letter, that the object appears to be one of national importance, and that his Lordship in Council is naturally disposed to afford to those who shall first embark on the undertaking every proper encouragement. On these grounds the application of Messrs. Wallick and Gordon appears to me to be highly deserving of his Lordship's support, as embracing both pecuniary funds and agricultural experience, which may be considered essentially necessary to secure success. It is for permission to hold one thousand beegahs of land for a period of twenty years; and states that the preliminary arrangements in regard to rent have already been entered into with the proprietor; and appears to me in every respect unobjectionable. It is to be presumed that the application is for lands at present untenanted by ryots, in which case no other rules would appear to be necessary than those already in force under section 5, Reg. XXXVIII of 1793. If, however, there should be ryots residing on the land, and who have hitherto cultivated parts of it for their own use under pottahs held from the proprietor, I am of opinion that Messrs. Wallick and Gordon should bind themselves by a heavy penalty not to compel the ryots

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OF TRADE.

to cultivate Coffee in opposition to their wishes; and that all engagements entered into with ryots should be registered, or copies deposited in the collector's office.

The application of Mr. Locke should I think be rejected, as it solicits permission to purchase lands; if it had been for the farm of lands for a stated period, I think there would have been no objection to its meeting with his Lordship's favourable support.

Revenue Board,
25th March 1823.

(Signed) W. TROWER.

RESOLUTIONS of Government respecting the grant of Leases to Europeans, for the purpose of introducing the Coffee Plant.

As far as a judgment can, in such a case, be formed, until trial be made, there appears to be abundant reason to conclude that the cultivation of Coffee may be successfully prosecuted in this country, on an extensive scale; and that the article may indeed be produced at a cost considerably below that which the lowest prices hitherto known in the market would amply reimburse; while at the same time there is scarcely anything of which the consumption is likely to experience so large an augmentation, in the event of any material alteration of price.

The extension of the Export trade of India is an object of the highest importance, both to England and to India; and the introduction of a new branch of trade, such as that in question may eventually become, would be a great national benefit. The speculation appears, therefore, to be one which is, in a high degree, worthy of the support of Government. From the nature of the case, it is indispensably necessary that those who undertake it, should have an assured tenure in the lands appropriated to the cultivation, for a considerable period of time; and although it is to be expected and desired that the natives will, before long, enter on the speculation, and be guided by the example set to them in the conduct of it, yet, to its early and successful introduction on a large scale, it appears to be essentially requisite to allow scope to European enterprize and intelligence.

The land required in each case will, it is probable, admit of easy demarcation; although, in the lower parts of Bengal at least, it may not be found practicable to procure a sufficient extent of suitable ground, without some intermixture of land applicable only to other purposes: and his Lordship in Council would hope, that little difficulty will be experienced in providing for the satisfactory adjustment of all claims, and the effectual protection of all rights, attaching to land to be used in the cultivation of Coffee, or otherwise necessarily included within the limits of the plantation.

For this purpose, however, and especially for the protection of the Ryots, and the security of the real interests of the speculators, it appears to be necessary to prescribe some special rules to be observed, before any lands shall be occupied by Europeans; that the arrangements concluded by them with the owners and occupiers of land, should be certified by the collectors of the districts; and that the European planters should be held subject to the awards of those officers, in all matters touching the payment of rent, the adjustment of boundaries, and the like, with an appeal, of course, to the Board of Revenue.

It appears to be, for several reasons, desirable that the tenure of the European planters should be that of leaseholders, not that of proprietors of the land. As to the terms of the lease, it seems to be unnecessary to lay down, at present, any general rule.

With the above sentiments, his Lordship in Council is pleased to resolve, That Europeans of respectability, being persons of course duly licensed as to residence, shall be authorized to take leases of land for the cultivation of Coffee, under the following conditions and restrictions :—

Persons desirous of establishing Coffee Plantations shall, in the first instance, apply for the permission of Government to do so, stating the district in which they propose to have the establishment, and the quantity of land they wish to include in their plantations, and each of them ; such applications to be submitted through the secretary to Government in the territorial department.

When permission is granted, the parties shall submit to the collector of the district a detailed statement of the lands which they desire to occupy, and of the terms which they may have settled with the owners and occupants, including every one whom they may know to possess an interest in the lands ; this statement shall be in English, Persian, and Bengallee, if in Bengal ; and in English, Persian, and Hindoostanee, if in Behar, or in the Western Provinces ; and in English, Persian, and Orysa, if in Cuttack.

The collector shall cause to be published on the land desired to be taken, or in the nearest haut or village, and shall likewise stick up in his entchery, an istahar, notifying the contents of the application, and requiring all persons who may desire to submit any representation in the matter, to come forward in person, or by vakeel, within the period of one month.

Any representations which may be made to the collector, in consequence of such notice, will be duly investigated by him, and the result recorded in a regular proceeding.

If the result of such investigation shall appear to him to render objectionable the establishment of the proposed Coffee plantation, the collector shall report the circumstances to the Board of Revenue, and be guided by their instructions as to his further proceedings.

At the end of the period fixed in the istahar, if there shall not appear to be any objection to a compliance with the application of the party, the collector shall either proceed himself to the spot, or shall depute the pergunnah canongoe, or other aumeen, to measure and mark off the land proposed to be appropriated as a Coffee plantation, and to take from the several parties interested therein, the necessary deeds in favour of the planter, and from the planter the requisite engagements in favour of the parties.

When the whole is concluded, the collector shall submit his proceedings to the Board of Revenue, who, if satisfied that all claims have been duly attended to, and properly adjusted, will finally confirm the arrangement.

Persons licensed as above to hold lands, will of course be chargeable with all expenses attending the measurement and demarcation of the same, and the other necessary investigations.

Lands occupied by Khloodkasht ryots, or other cultivators enjoying a hereditary right of occupancy, must not of course be transferred without the consent of those persons.

Where the rents may be receivable by a Talookdar, or other middleman coming between the Ryots and the Zemindar or Sudder Malgoozar, the right of the latter to object to the arrangement will depend on the nature of the intermediate tenure. But, in general, it is the desire of Government that no lands should be taken by Europeans, unless all parties possessing an interest in the soil, or in the rents, shall consent to the arrangement.

Europeans permitted to hold lands as above, must bind themselves to submit to the

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IN INDIA.

award of the collector of the district, subject only to appeal to the Board of Revenue, in all matters relating to any rent, or other consideration demanded from them on account of the land occupied by them, as well as in all disputes touching the possession of the lands, or any wells, water-courses, tanks, reservoirs, or the like.

The Coffee plantation shall be liable to sale by the collector, in satisfaction of any award passed by him, if not otherwise satisfied, within such time as may be appointed by the Board of Revenue; to whom, in all cases requiring recourse to sale, a reference shall be made.

If any European, licensed to occupy land for a Coffee plantation, shall violate the engagement into which he may enter; or shall usurp or violently disturb the possessions of his neighbours; or shall be otherwise guilty of any act in breach of the peace, the Governor-General in Council reserves to himself the power of cancelling the license, and of directing the interest possessed by the offender in the plantation to be sold.

The Board of Revenue will be authorized to take such further security as they may deem necessary; but, in general, his Lordship in Council would presume, that the plantation itself will afford sufficient security. Parties who may suffer in consequence of the annulment of a planter's license, will also have their remedy in a suit in court.

It will frequently, his Lordship in Council presumes, be necessary to include in the planter's possession, a certain quantity of land on which Coffee cannot be grown, besides tanks and the like; and the plant requires the shelter of other shrubs or trees, which may at the same time be otherwise turned to profit: a certain latitude is therefore necessary; but the Board will see that it is not abused.

It will of course be the business of the collector to see that an adequate rent is paid for all Malgoozaree lands included in a Coffee plantation; and the tenure will be secured from the operation of a public sale for arrears of revenue, under the provisions of section 31, Reg. II. of 1822.

When a lease may be taken from a subordinate Talookdar, the planter must take the precaution of making the superior holder or holders parties to his engagement, that he may be secure from the consequences of default on the part of the lessor.

Subject to the above provisions, his Lordship is pleased to authorize Dr. Wallick and Mr. Gordon to hold the land for which they applied. They will be referred to the Board and the collector for the final adjustment.

Mr. Lock's application to purchase 1,000 beegahs of land is deemed inadmissible.

Extract Despatch to *Bengal*, dated 10th September 1828.

“WE think with you, that there is sufficient ground for expecting beneficial results from encouraging the cultivation of Coffee in Bengal. As the rules you have established appear to us to provide for the protection of all interests connected with the soil or revenue, the measure has our full approbation.”

Extract Despatch to *Bengal*, dated 8th July 1829.

“THE permission granted by you, in 1824, to certain Europeans to hold portions of land on lease for the purpose of making the experiment, whether Coffee could be advantageously cultivated in Bengal, cannot, and must not, be drawn into a pre-

cedent. The duration of the leases granted even for that purpose, we deemed unnecessarily long; but, as the quantity of land applied for was limited, and a doubtful experiment stood in need of peculiar encouragement, we, by our Letter of 10th September 1828, sanctioned the indulgence which you had thought expedient to grant. We also considered that the case of Coffee was peculiar; a considerable outlay being necessary to form the plantation, and a number of years elapsing before it yields any return. A certain length of tenure is required by these circumstances for the profitable cultivation of Coffee; but these circumstances do not exist with regard to Indigo. The cultivation of Indigo is annual; and a single year, or at most a few years, will indemnify the cultivator for the expense he has incurred. We observed, that at the time of granting the leases for the experimental cultivation of Coffee, a strong line of distinction was drawn, and very properly, by the officers of your Government, between the case of Indigo and that of Coffee. By the Minute of Mr. Trower, under date the 25th March 1823, we see that the utility of any lease to the cultivator of Indigo was altogether denied.

“ We direct that all the rules laid down, and all the securities provided by the Resolution of Government, dated 7th May 1824, shall be strictly observed in the case of every permission granted to an European to hold land on lease, for the purpose of cultivation.

“ Under these securities, we do not object to your granting permission to Europeans to hold lands on lease in their own names, for the cultivation of indigo and other agricultural products.

“ The length of the leases must in all cases be regulated with reference to the nature of the cultivation, and must not be greater than may be necessary to afford the undertaker the prospect of a fair remuneration for the capital he may expend. The leases must not in any case exceed the duration of twenty-one years, without a previous reference to us, and our express approbation.

“ It is not less important, in the case of the transfer of leases, than in that of the original grant, that Government should be satisfied in regard to the respectability and good character of the individuals who are to hold them; and therefore the permission of Government must be rendered necessary to every transfer of a lease held by an European.”

Revenue Department,
20th March 1830.

APPENDIX VIII.

COTTON AND TOBACCO.

VIII.
COTTON AND
TOBACCO.(VIII.)—PAPERS relating to the CULTIVATION of COTTON and TOBACCO in
the *East-Indies*.

Copy of a Letter from the Secretary to the Committee of Privy Council for Trade, to
the Secretary to the Commissioners for the Affairs of India.

Sir,

Office of Committee of Privy Council for Trade,
Whitehall, 26th July 1828.

THE attention of this Committee has lately been called to the possibility of improving the culture, in the East-Indies, of some articles which are now chiefly supplied by the United States of America, particularly of Cotton and Tobacco.

It has been represented to their Lordships that the cotton of India is inferior to that of Carolina, not through any inferiority in the soil in which it is grown, but through a defective mode of cultivation; and it is thought that this deficiency might be supplied by a judicious application of skill and capital.

The same representation is made as to Tobacco.

A slight encouragement is about to be extended to the cotton of India, by the reduction of the import duty upon cotton wool, from six per cent. on the value to fourpence per cwt.; but if the Lords of this Committee are rightly informed, this encouragement will not be sufficient to occasion the necessary improvement of the cotton, unless measures be taken in India for applying skill and capital to the cultivation.

The peculiar system of administration which the legislature has sanctioned for British India, forbidding Europeans to settle in the country, prevents the operation of the encouragement ordinarily afforded by an extensive market and a favourable tariff.

But my Lords conceive that it may be quite consistent with the maintenance of that system, to extend facilities liberal in their character, but limited in their extent, to British subjects, who may be disposed to settle in the cotton districts, and whose character, property and knowledge, qualify them for the object required.

Their Lordships apprehend that the important article of indigo has flourished under encouragement of this nature.

Under these impressions, the Lords of this Committee direct me to request, that you will move the Commissioners for the Affairs of India to take these suggestions, as they regard both cotton and tobacco, into their consideration, and to communicate thereupon with the East-India Company.

The Court of Directors cannot fail to admit the importance of the object, and it is hoped, that if they should not consider the suggestions of this Committee as pointing out the most advisable method, they will suggest some other method of obtaining it.

I am to add, that their Lordships are desirous of receiving the fullest information which the Commissioners may be able to afford them, of the present state of the culture and trade of cotton and tobacco in the East-Indies.

I am, Sir,

Your most obedient humble servant,

George Bankes, Esq.
&c. &c. &c.

THOMAS LACK.

Copy of a Letter from the Secretary to the India Board, to the Secretary to the Court of Directors of the East-India Company.

VIII.
COTTON AND
TOBACCO.

Sir,

India Board, August 2, 1828.

I AM directed by the Commissioners for the Affairs of India, to request that you will lay before the Court of Directors of the East-India Company, the accompanying copy of a letter which has been addressed to the Board by the direction of the Committee of Privy Council for Trade.

The Board are desirous of being furnished with the sentiments of the Court relative to their Lordships' suggestions as to the improvement of the Cotton and Tobacco of India; and also of receiving at the earliest possible period the information requested as to the present state of the culture of those articles.

I am, Sir,

Your most obedient and humble servant,

GEORGE BANKES.

Joseph Dart, Esq.

Copy of a Letter from the Secretary to the Court of Directors of the East-India Company, to the Secretary of the India Board.

Sir,

East-India House, 5th September 1828.

I HAVE had the honour of receiving and laying before the Court of Directors, your letter of the 2d ultimo, inclosing copy of a letter which had been addressed to the Commissioners for the Affairs of India, by the direction of the Committee of Privy Council for Trade, respecting a department of the agriculture and commerce of India, to which the Court of Directors attach equal importance with his Majesty's Commissioners and the Lords of the Committee of Privy Council.

I am directed, in reply, to communicate to you the following observations :

There appear to be two points on which information is desired,—First, the sentiments of the Court relative to the expediency of extending facilities to British subjects who may be disposed to engage in the cultivation and improvement of the cotton and tobacco of India; it being conceived that the important article of indigo has flourished under encouragement of this nature. And, secondly, the present state of the culture and trade of cotton and tobacco in India.

1.—With respect to the first point I am directed to state, that the same encouragement on the part of the Indian government is now afforded to the cultivation and trade of the articles in question, as to that of indigo, alluded to by the Lords of the Committee of Privy Council for Trade. Land is granted to speculators in these articles on the same terms as to those in indigo, and a drawback of all duties is allowed on export to the United Kingdom.

2.—With respect to the second point, namely, the present state of the culture and trade in the two articles in question, I am directed to communicate to you the following particulars, *viz.*

MEMORANDUM on the present state of the Culture and Trade of Cotton and Tobacco in the East-Indies.

The cotton shrub is indigenous throughout the peninsula of India, from Ceylon in the south, to the foot of the Himalayah mountains in the north; and various kinds have long been known to the native cultivators, *viz.* annual, biennial, and cotton of several years duration; some kinds scarcely reach the height of one foot,

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others attain ten or twelve feet, and some a still greater height. The species which is most generally, indeed it may be said universally, in cultivation in India, is an annual shrub, a variety of the green seed kind, yielding a white pod; but even of this variety there are many sub-varieties, of some of which the wool is more easily separated from the seeds than of others. There are likewise cotton plants, with brown, yellow, ash-coloured, and iron-grey pods. Some of the species have black seeds, some green seeds, and there is cotton found with red seeds.

The introduction into India of new and better species, and of improved modes of preparing cotton for the European markets, has, at various times during the last thirty years, engaged the attention of the Court of Directors, and of the Indian governments, and also of the private residents, and the following kinds of foreign cotton, and probably others, have become objects of experimental cultivation in various parts of India: *viz.*

Sea Island Cotton;
Barbadoes Cotton;
Brazil Cotton;
Bourbon Cotton, both of the green seed kind and the black seed varieties.

COTTON FROM CHINA.

It would be matter of gratification, if it could be said that success had attended these endeavours; but the native cultivators do not appear to have given any, or at most very little attention to the subject; and all the experiments on a scale of commercial speculation, which have been conducted by Europeans, have been confined to the Bourbon species, to which the Court of Directors, in consequence of representations of its superior quality and usefulness, gave particular encouragement, by importing into India a large supply of seed during several years; but the cultivation has been checked by an unlooked-for difficulty, namely, that the consumption of cotton having a long silky staple is very limited, and that the demand of the British or foreign manufacturer does not require, and consequently purchasers cannot be found for a large supply of Bourbon cotton.

The latest experiment for the introduction of foreign cotton known to the Court is that of the Marchioness of Hastings, who having procured from England, in the year 1823, a new supply of seeds of the Brazil and Barbadoes cottons, cultivated the same under her own inspection at her ladyship's farm near Barrackpore, and distributed the seeds amongst the husbandmen in the neighbourhood. Part of the cotton thus raised from Brazil and Barbadoes seeds was delivered to the commercial residents at the Company's factories of Santipore and Hurripaul, for the purpose of being wrought up into muslins, some pieces of which are now in the Company's warehouse in London; but whether the natives have continued to cultivate the species of cotton thus placed within their immediate reach does not appear.

The delicate fabrics of Dacca were at all times manufactured entirely from the cotton of that district, which is the finest of all the cotton produced in India, and is probably the finest in the world; but the growth of this particular kind of Dacca cotton is limited to a space of about forty miles in length, by less than three in breadth, along the banks of the Megna, about twenty miles north of the sea. An attempt was made, in the years 1790 and 1791, to encourage the cultivation of this species of Dacca cotton in the other parts of Bengal; and the collectors of the revenue, with the residents at the commercial factories, were directed to distribute the seeds amongst the native cultivators, but the endeavour failed of success.

The Court of Directors are in possession of various reports from the Company's revenue and commercial servants and others, upon the culture and management of cotton in several parts of India, in which the times of sowing, gathering and other particulars are set forth with great attention to details, showing also the tenures of land. The information contained in these documents might be useful, if digested into an abstract, but it would require much time for the performance of such an abstract.

Bengal, it is well-known, does not produce, and probably never did produce, a greater supply of cotton than is required for its internal consumption, and during the periods when the Company's investment of cotton manufactures for exportation to London was in its once large and flourishing state, and at the same time there was an active demand for the like goods by the French, Dutch, and Danish merchants, the quantity of cotton grown in the Bengal provinces did not equal one eighth part of the quantity worked up there into piece goods, the necessary supply was imported from the Deekan, the Dooab, and various parts of the Mahratta country; and it appears that the value of the quantities of cotton which passed the then frontier custom-house of Manjee, at the confluence of the river Gogra with the Ganges, amounted in one particular year to a crore of rupees; but a great portion of this foreign cotton was exported from Calcutta by sea.

The treaty of the Nabob Vizier of the year 1801, and treaties with other native princes, have, however, transferred to the Company the sovereignty over some of the central provinces of India, which afford cotton in great abundance, and the supplies of cotton which arrive at Calcutta are now classed as British produce; very little cotton produced in countries beyond the present British frontier being now imported into the Company's provinces.* The quality of the cotton, however, remains as hitherto; and as from its shortness of fibre it is not considered suitable to the purposes of the British manufacturer, it meets with little encouragement in Britain; and Indian cotton has for some time past been selling at a lower price in London than its original cost in Calcutta.

* Value of Cotton imported into Calcutta by land.

1820-21.		1823-24.	
	Sicca Rupees.		Sicca Rupees.
From Company's Territories ..	47,88,986	From Company's Territories ..	17,62,904
From beyond Frontier ..	23,367	From beyond Frontier ..	3,40,461
Total imported ..	<u>48,12,353</u>	Total imported ..	<u>21,03,365</u>
1821-22.		1824-25.	
From Company's Territories ..	44,72,161	From Company's Territories ..	42,71,368
From beyond Frontier ..	1,72,337	From beyond Frontier ..	2,26,630
Total imported ..	<u>46,44,498</u>	Total imported ..	<u>44,97,998</u>
1822-23.		1825-26.	
From Company's Territories ..	26,32,485	From Company's Territories ..	23,79,224
From beyond Frontier ..	2,44,038	From beyond Frontier ..	5,07,968
Total imported ..	<u>28,76,523</u>	Total imported ..	<u>28,87,192</u>

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Besides the general defect of shortness of staple, Indian cotton is liable to objection on account of its not being sufficiently cleansed from the seeds, leaves, and other matters; to remedy which, the Court of Directors obtained from America patterns of the most approved machines in use in Georgia and Carolina, for separating the wool of the cotton from its seeds; and they also, in the year 1813, engaged the services of Mr. Bernard Metcalfe, a very respectable man, who had for some years carried on the business of a cleaner of cotton in Georgia; but this person, after residing in India some time, finding that his endeavours to induce the natives to use American machines were fruitless, gave up the employment, and retired from India altogether.

The following is the value of the Exports of Cotton from Calcutta by sea, for the years mentioned, viz :

COUNTRIES to which exported.	1820-21.	1821-22.	1822-23.	1823-24.	1824-25.	1825-26.
	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.
United Kingdom ..	7,16,157	3,54,962	2,88,486	4,51,021	5,01,779	4,76,169
France	—	1,460	12,782	—	77,352	—
Sweden	—	—	—	—	—	2,196
Sumatra	2,435	12,334	12,583	—	—	1,271
Java	782	3,976	13,137	6,362	—	—
Coromandel	—	4,566	—	—	—	—
Penang	—	8,371	—	—	25,215	—
China	37,21,507	30,38,642	9,17,992	18,90,185	26,23,989	25,77,494
Total Sa. Rs.	44,40,881	34,24,311	12,44,980	23,47,568	32,28,335	30,57,130
Total quantity .. Maunds	2,78,319	2,39,131	95,244	1,58,829	2,51,205	2,36,141

FORT ST. GEORGE.

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THE Cotton Trade of the Company's territories, under the Presidency of Fort St. George, is next to be considered.

The Northern Circars, which extend about 500 miles along the coast of Coromandel from the River Kistnah to the borders of Cuttack, have from very early times been the seat of an important and extensive manufacture of cotton piece goods, of which the descriptions of calicoes, known as Madras long cloths and salampores, were the chief; and, with Masulipatam dyed handkerchiefs and other kinds of goods for the African and West-India trade, have until lately been in great demand. Masulipatam goods have, however, for some years, been entirely superseded by the manufactures of Manchester and Glasgow, and in all appearance the Northern Circars will, at no distant period of time, be deprived of the manufacture of white calicoes also.

The cotton which is grown in the Northern Circars is neither abundant in quantity nor good in quality; the weavers have depended for a considerable part of the supply of their raw material upon the Mahratta countries to the westward, from which cheaper and better cotton was brought by persons termed Lombadies, who travelled down to the coast, at the proper season of the year, in large bodies, and took back salt, betel, copper, and other merchandize in return.

As all the cotton which was brought from Berar, the Deckan, and other countries of the interior, was conveyed by land, the Mahratta cotton was dearer at the seaports than the cotton which was carried to Calcutta by water; and it does not appear that cotton has, at any time, been an article of export by sea from the Northern Circars.

The districts to the southward and to the westward of Madras afford cotton of better staple than the Northern Circars, and the East-India Company have had considerable factories for the provision of long cloths and salampores in the territories to the southward of the Presidency; but the crops of these southern provinces being much subject to the casualty of uncertain seasons, the price of the cotton has been thereby enhanced, and the goods were dearer than those of the northern districts. The calicoes of the southern division of the Indian peninsula were early supplanted in the European market by British manufactures.

Endeavours to establish the cultivation of superior kinds of cotton in the southern division of the Madras territories have been long in course of progress. Bourbon cotton and Brazil cotton have been cultivated by the Company's servants and by private residents, and it is understood the cultivation of Bourbon cotton from seed originally imported by the Company, is still carried on to some extent by a private resident at Tinnevely. The person before noticed, as sent by the Court to introduce the American method of cleaning cotton, resided in these districts.

The districts of Canara and Malabar on the western coast of India constitute part of the Madras presidency; and there is some trade in cotton between the province of Canara and Bombay, but the cotton exported is not the produce of Canara, but of the countries above the Ghants.

The East-India Company continue at present to maintain factories in the southern division of the Peninsula, where cotton is provided chiefly for exportation to China on the Company's Europe ships, which touch at Madras on their outward voyage from England; except which, the export trade of cotton from the Presidency of Madras to foreign places is not considerable, as the following Statement shows:

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AN ACCOUNT of the Value of COTTON exported by Sea from the Territories under the Government of Fort St. George.

Places to which Exported.	1824-25.	1825-26.	1826-27.
	<i>Madras Rupees.</i>	<i>Madras Rupees.</i>	<i>Madras Rupees.</i>
To the United Kingdom	105,697	118,691	49,535
— France	33,600	18,348	—
— Bengal	62	—	1,462
— Bombay	110,921	474,155	114,258
— Ceylon	—	136	20
— Maldives	1,421	1,089	1,071
— Travancore	236	18,052	14,027
— Sumatra	4,240	—	4,000
— Malacca	175	180	540
— Arabia	—	958	—
— Mauritius	—	—	2,080
— Halifax	—	60	—
— China	830,108	558,225	529,691
Total Value .. Madras Rs.	10,86,460	11,89,894	7,16,684
Total Quantities .. Cwts.	44,287	59,030	40,410

In respect of the trade in cotton at the Island of Ceylon, if any such exist, information will no doubt be found at his Majesty's Colonial Department.

BOMBAY.

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THE soil of the northern and north-eastern districts under the government of Bombay, and especially of the province of Guzerat, is equal in richness and fertility to any in the world, and these countries produce cotton more abundantly than any other part of the British dominions in India, the provinces in the Dooab of the Jumna and Ganges excepted; but the quality of the Surat cotton, by which general name this produce is known, is, in common with all other Indian cotton, of a short staple, and therefore not suitable to the British manufacturers.

Many endeavours have been made by European residents, chiefly the servants of the Company, for the amelioration of the cotton grown in the Bombay territories; land has been granted for that purpose, and every necessary assistance appears to have been afforded by Government, but the attempts at improvement have been confined to the introduction of Bourbon cotton only, and have not been attended with success. No quantity of improved cotton has been sent to England from this side of India, and if the preceding observations as to the absence of demand for cotton of a long silky fibre be well founded, it cannot be expedient to extend the cultivation of this particular kind in any part of India.

The Company's botanic garden at Calcutta is probably capable of furnishing experimental cultivators with different varieties of the best cotton plants, and considering the general opinion which is entertained of the peculiar fitness of the Bombay territories for the cultivation of cotton, it would seem to be highly desirable that other kinds than the Bourbon should be tried upon the western side of India.

The port of Bombay is the general emporium of all the cotton produced on the western side of India, and for much that is grown in the interior.

If the cotton exported by the Company from Bombay to China, in the year 1825-26, be added to the general quantities exported, as shown in the subjoined Account, the total export of cotton from Bombay in that year (being the latest of which the accounts are received in London), would be found to have exceeded sixty millions of pounds, and the total of the exports of cotton from British India in the same year must have been little or nothing short of an hundred millions of pounds weight.

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AN ACCOUNT showing the Value of COTTON exported by Sea from the Presidency of Bombay, exclusive of Cotton exported by the East-India Company.

PLACES to which Exported.	1820-21.	1821-22.	1822-23.	1823-24.	1824-25.	1825-26.
	By. Rs.	By. Rs.	By. Rs.	By. Rs.	By. Rs.	By. Rs.
United Kingdom ..	3,33,588	8,40,586	24,10,219	20,56,372	34,81,089	44,63,603
France	—	—	—	—	—	36,195
Bengal	—	—	17,000	1,15,939	36,660	—
Coromandel ..	—	100	7,125	—	—	—
Malabar and Canara	28,530	1,06,980	70,391	1,11,799	45,669	41,571
Goa and Concan ..	14,000	33,184	3,840	—	400	—
Cutch and Sind ..	58,321	9,000	15,900	150	34,235	740
Persian Gulph ..	26,565	18,365	12,150	18,097	7,400	15,205
Arabian Gulph ..	2,80,677	3,45,485	2,02,941	1,09,488	1,49,827	93,610
Coast of Africa ..	1,225	5,800	15,191	12,950	8,280	12,805
Penang, &c. ..	57,150	1,53,800	29,250	84,740	1,37,940	30,875
Manilla	—	—	—	—	—	7,600
China	44,89,062	32,36,019	30,07,096	36,83,338	53,72,775	72,88,149
Total .. By. Rs.	52,89,118	47,49,319	57,91,103	61,92,873	92,74,275	1,19,90,353

The Quantities are not reported.

INDIAN TOBACCO.

TOBACCO is cultivated in every part of Hindostan. The general opinion is, that it is a plant of comparatively modern introduction into India; the practice of smoking hemp leaves and other intoxicating drugs is however very ancient.

The tobacco grown in the Mahratta territories is the most esteemed, in particular that which is produced near Bilsea, a town in Malwa. Bengal does not yield good tobacco; but the Company's territories in the Guzerat being principally of a rich black soil, are considered to be eminently suitable to its cultivation.

Small quantities of tobacco have not unfrequently been brought from India as specimens. About ten years ago some private merchants transmitted from Bombay a regular consignment of about 20,000 lbs. weight of Guzerat tobacco, but the result was unfavourable, and it has not been repeated.

The Bombay Government, in the year 1823, sent to the Court about 80 lbs. of tobacco, the produce of the district of Pelland, under the collectorate of Kaira, which they represented to be of a very superior description, and the staple produce of that pergunnah. This tobacco was of two kinds: the price paid to the cultivator for one of which seems to have been about three halfpence per lb., and for the other, one penny per lb., exclusive of any charge for management, packing, or transportation to the presidency.

This tobacco was delivered to Messrs. Taddy and Co., eminent tobaccoists in London, with a request that they would carefully ascertain its quality. Messrs. Taddy and Co. manufactured it into cheroots, snuff, and cut or smoking tobacco, which they returned to the Court of Directors, expressing their regret that they could not hold out any expectation of its being an article of advantageous commerce at that time, particularly from the very low price of American tobacco, and from the superior colour of the Turkey tobacco, which the Guzerat tobacco very much resembled in quality and flavour; and that unless it could be brought of a very fine gold colour, it could not sell for more than twopence per lb., and that for exportation.

Messrs. Taddy and Co. furnished the Court with a paper of information, and also with specimens of Turkey and American tobacco, which with part of the Kaira tobacco, manufactured by Messrs. Taddy and Co. as above, were transmitted by the Court to Bombay.

On their arrival at Bombay, the Governor in Council forwarded the specimens to the collector of Kaira, who forthwith proceeded to obtain other samples, in the provision of which the collector notices (in a letter dated 29th April 1826), that more care was bestowed than was usual in growing tobacco for general exportation; that if the colour and flavour of it should be suited to the European market, and it proved an article worth exporting to England, further improvement in its quality could, by additional attention to its culture, be effected; and that he considered these specimens superior to the specimens sent to the Court in 1823, particularly in point of colour. The cost of this tobacco was not sent to the Court.

These specimens were, with the like request as on the former occasion, delivered to Messrs. Taddy and Co., who reported that they considered the quality superior to that of 1823, but from the nature of the tobacco being full of oil, it required to be packed up still drier, and rather loose, as in Turkey; that they could not hold out any encouragement as regards the consumption in this country; but, as a fair trial, recommended the importation of about one hundred bales, to be sold at the Company's sales.

The Court requested Messrs. Taddy and Co. would proceed to manufacture the tobacco in various ways, and report their further opinion thereupon, with which Messrs. Taddy and Co. complied, and reported that it was not fit for cut tobacco, which is the article of principal consumption* in this country, and that it would not answer for cheroots, being a different leaf from that used in India for the manufacture of them; that it appeared to answer better for snuff, but the consumption would never make it answer as an article of commerce.

The matter at present rests in this stage, but the Court will probably resume the consideration very soon.

I have the honour to be, Sir,

Your most obedient humble servant,

George Banks, Esq.
&c. &c.

J. DARR, Secretary.

* The price in London at this time of a whole cargo of Virginia tobacco is 2*d.* per lb. or 2½*d.* per lb.

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Copy of a Letter from the Secretary of the India Board, to the Secretary of the Board of Trade.

Sir,

India Board, 22d September 1828.

THE Commissioners for the affairs of India, in compliance with the request of the Lords of Privy Council for trade, as intimated by your letter of the 26th of July last, have directed their attention to the suggestion of the Lords of Privy Council for Trade, regarding the possibility of improving the culture in the East-Indies of cotton and tobacco.

In pursuance of directions from the Commissioners for the Affairs of India, a copy of your letter of the 26th July was by me transmitted to the Court of Directors, accompanied by a request, that every information which it might be in the power of the Court of Directors to communicate on the subject therein referred to, should be furnished at the earliest possible period.

I am now directed by the Commissioners for the Affairs of India, to transmit to you for the purpose of being laid before the Committee of Privy Council for Trade, the copy of a letter from Mr. Dart, dated 5th instant, being in reply to that which I had the honour to address to him, when enclosing a copy of your letter on the occasion above referred to.

I am, Sir,

Your most obedient humble servant,

GEORGE BANKES.

Thomas Lack, Esq.

Copy of a Letter from the President of the India Board, to the Chairman and Deputy Chairman of the East-India Company.

Gentlemen,

India Board, October 7, 1828.

I HAVE considered with much attention the letter of Mr. Dart to Mr. Bankes, dated the 5th ultimo, respecting the culture of cotton and tobacco in the East-Indies.

I know you must be strongly impressed with a sense of the great importance of improving the cotton grown in the East-Indies, of extending thereby the export trade of the territories of the East-India Company, and of rendering this country independent of foreign nations, for the supply of the raw material of our most considerable manufacture; and I am therefore satisfied that you will give your favourable consideration to the suggestions I am about to offer to you on this subject.

It appears undoubtedly that measures have been taken at different times by the East-India Company, for introducing into India the culture of various sorts of foreign cotton; and it seems that on one occasion a gentleman conversant with the cleaning of cotton in Georgia, was engaged by the East-India Company, for the purpose of giving instructions in the use of the American machines for separating the wool of the cotton from its seeds; but that the attempts hitherto made for the improvement of the culture and management of cotton have not been successful. It does not appear, however, that experiments have been made in many different parts of India, for the purpose of ascertaining whether in some districts of that vast country in which the cotton plant is indigenous, it may not be possible to raise some of the superior sorts of foreign cotton. Experiments made in the botanical garden of Calcutta, where cotton plants from different soils and climates are cultivated in the same soil and in the same climate, must necessarily be productive of no satisfactory result.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1001

I must therefore suggest to you the expediency of attempting, on a small scale, the cultivation of all the finer sorts of foreign cotton in different and distant parts of India, under every different circumstance of soil and climate; and of transmitting to England, cleaned in the American manner, and with every precaution to protect them from the weather, samples of the cotton so raised, for the purpose of comparison with the cottons of other countries.

As it is understood that the value of cotton depends very much upon the care with which it is cleaned, and on its being protected from the weather, it is deserving of your consideration, whether it may not be advisable for the East-India Company to receive a portion of the land-tax in cotton at a fair valuation, and to manage on its own account the cleaning of the cotton so received, and its transport to the place of shipment. Should it be found practicable to raise in India any of the superior sorts of cotton, it would be for the interest of the East-India Company to encourage the culture of such cotton, by taking it at a higher valuation in the payment of the land-tax.

I cannot entertain a doubt of the disposition of the East-India Company to permit the residence in the interior of India, of British merchants, who may be willing to employ their knowledge and their capital, in the culture of an article, of which the production in any quantity of a superior quality, would conduce in so great a degree to the interests, not only of the East-India Company, but of this country.

I trust that you will persevere in your endeavour to produce a species of tobacco suitable to the British market.

I have the honour to be, Gentlemen,

Your most obedient and humble servant,

The Chairman and Deputy Chairman
of the East-India Company.

ELLENBOROUGH.

Copy of a Letter from the Secretary to the India Board, to the Secretary of the Board of Trade.

Sir,

India Board, October 16th, 1828.

In reference to your letter of the 26th July last, I have received the directions of the Commissioners for the Affairs of India, to transmit to you, for the information of the Lords of the Committee for Trade, the enclosed copy of a letter* which has been addressed by the President of this Board to the Chairman and Deputy Chairman of the East-India Company, on the subject of the culture of cotton and tobacco in the East-Indies.

* October 7th.

I am, Sir,

Your most obedient and humble servant.

Thomas Lack, Esq.

GEORGE BANKES.

Copy of a Despatch from the Court of Directors of the East-India Company, to the Governor in Council at Bombay, dated 18th February 1829.

1. DURING many years past we have been strongly impressed with a sense of the great importance of improving the quality of the cotton grown in India, and have directed our attention to the introduction of new and better species of cotton, with the view of rendering the produce of British India fit for the general consumption of the manufacturers of Great Britain; and it would have been matter of great satisfaction if our endeavours had been attended with success.

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2. This failure has not been owing to want of co-operation on the part of our Governments, supplies of cotton seed having been imported into India, and land granted to Europeans for experimental cultivation; but the experiments upon a scale of commercial usefulness have been confined to the Bourbon species; and the cultivation of this kind, which we understand is of the black seed description, and yields a longer staple than any other kind of cotton, has been checked by the unexpected difficulty of finding a market for the increasing supply of long and silky cotton; as to the former supply of this cotton, there has been added, since the year 1823, the growth in Egypt to a considerable extent, and of other places, which has produced an important change in the relative value of the green seed and black seed kinds, and at the present time the stock of black seed cotton on hand bears a much larger proportion to the consumption than the green American descriptions.

3. The native cultivators do not appear to have given any, or at best very little attention to the improvement of their cotton; on the contrary, limiting our present observations to the produce of your presidency, the late consignments of cotton to England are represented to be almost entirely deficient of every property which is esteemed by the British manufacturer, insomuch that many persons who were previously in the habit of using Surat cotton, have discontinued their purchases, and it is only from very great improvement that they can be expected to return to its use.

4. The course of public affairs at the present time has caused us to direct our attention in an especial manner to this subject, and to look to India for the means of rendering Great Britain independent of foreign countries for a considerable portion of a raw material, upon which her most valuable manufacture depends; the effecting of which would also lead to another not less important object, namely, that at the same time as it would add to the agricultural resources of our extensive possessions, it would also facilitate the remittance of the annually increasing political and commercial debt for which India becomes liable to the mother country.

5. We are informed that at least three-fourths of the cotton which is manufactured in Britain is the produce of Georgia and New Orleans, in the United States of America, being known in mercantile language as Georgia Upland cotton and New Orleans cotton, and is exclusively the wool of the species of cotton which produces a green seed; and we are further informed, which is exceedingly material in the present consideration, that the Bombay cottons, particularly those of the growth of the districts near Surat and Broach, are little or nothing inferior to the Upland American description above-named, the item of cleanness alone excepted; and that such Indian cotton might readily be brought into competition with the Upland American. We are aware that it has been stated in a letter in your commercial department, that the seed of the cotton which is cultivated near Surat is black; but as the cotton usually grown throughout India is almost universally of the green seed species, and we find that the seeds which are very commonly intermixed with the cotton imported into London from Bombay are also green, we think it probable that your information may not have been correct on this point; but whether the seed of the Surat cotton be green or black is of secondary importance, as the produce which it yields, when carefully prepared, is much esteemed in the British market.

6. Assuming that the quality and condition of the Surat cotton shall become equal to that of the common Upland American cotton; the next question that presents itself is the rate of cost at which it can be produced. The price of American cotton delivered at New York has been lately at ten cents, or 5*d.* sterling per lb., and that cotton now sells in London at from 6*d.* to 6½*d.* per lb.; but both the rate of cost at New York and the selling price in London are considered to be uncommonly low. The produce of cotton in the year 1827 having exceeded the general demand, and the importations into Great Britain of the year 1828, although much short of the preceding

year's supply, have been very ample. The price at the place of growth of the Broach cotton, which was exported to China, per Hythe, on the Company's account in the year 1826-27, appears by the invoice to have been 120 rupees per Surat candy, including factory charges, which, at the rate of exchange of 2s. sterling the rupee, gives the cost $3\frac{3}{4}d.$ per lb., to which being added the expense of transportation to the Presidency, and packing for Europe, amounting to ten or fifteen per cent. more, gives a price of at least $4d.$ per lb. for inferior cotton deliverable at Bombay, and worth in London at the present time not more than $4\frac{1}{2}d.$ per lb., against good cotton deliverable at New York at the cost price of $5d.$ per lb. and selling in London for $6\frac{1}{2}d.$ per lb.

7. A slight encouragement has been extended by Parliament during the last session (9 Geo. 4, c. 76,) to the cotton in India (in common with that of other British possessions), by the reduction of the import duty from its former rate of six per cent. on the value, to a fixed rate of $4d.$ per cwt., so that the quantity of cotton in a Surat bale will pay a consumption duty of about 1s. 2d., whereas the same quantity of Upland American cotton pays about 12s.; and as we think it may be reasonably supposed that the present exceedingly low prices of cotton wool of all kinds may not be permanent, the recent alteration in the consumption duty will operate in favour of Indian cotton, in an increased ratio as the general prices of cotton may increase; but it must be evident from what we have above said, that this parliamentary encouragement will not be sufficient to introduce Indian cotton into general use in the home market, unless measures shall be taken in India for applying greater skill as well as capital to its cultivation.

8. Experience has convinced us, that the improved cultivation of Indian cotton, so as to render it fit for the British market, will not be effected merely by the countenance and occasional encouragement of Government, we have therefore resolved that an experimental plantation for cotton shall be established at the expense of the State, within the territories under your authority. The manner of carrying this into operation, we are disposed to commit entirely to your judgment and local knowledge. It appears, however, that it will be advisable, in the first instance, that a piece of ground, either in the possession of Government, or to be hired for the purpose, should be selected in the most suitable place that can be found, say to the extent of perhaps 200 English acres; and that a person, either native or European, of competent skill in this branch of agriculture, should be entrusted with its management, at a moderate monthly salary, under the general superintendence of the collector of the district, or the magistrate, or the commercial resident, as you may appoint.

9. The first object to be attempted, should be careful cultivation of cotton raised from seed of the best of the indigenous plants of India, such as the bhyratta copass, of Bengal (for a supply of which you will make application to our Governor General in Council), or the best kinds at present grown about Surat or Broach, which will give sufficient employment for the first season; and before a second season shall arrive, we will endeavour to furnish you with a supply of green seed from Georgia and New Orleans, which you will afterwards cultivate exclusively, or in addition to the native kinds, as experience shall render advisable.

10. You will issue instructions for furnishing the necessary funds from the territorial department, and keep us fully advised of your proceedings herein. The cotton which may be grown upon this plantation you will consign to London, with a proper mark of distinction.

11. We have before shown, that the cleaning of the cotton from its seeds and impurities, is a point of nearly equal importance with that of improving its staple. Upon a former occasion, we transmitted to India machines for cleansing cotton, of the best construction at that time in use in the United States of America; and we

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also engaged the services of a person, who had long resided in Georgia, and was skilled in the use of them, but the object failed of success. We understand that the excellent condition* in which American cotton is now brought to market, is owing to the almost exclusive use of a machine of more modern invention, called Whitney's saw-gin, which is represented to be so simple in its construction and so easily worked, that the cleaning of the cotton which was formerly performed by separate tradesmen, is confided to the management of slaves. We shall supply you with a number of Whitney's saw-gins as soon as they can be procured.

12. Although it is our desire that your attention should be chiefly given to the improvement of the native cotton which we have particularly specified, and to the introduction of the Upland American cotton, we see it right to suggest to you the expediency of further attempting on a small scale, in different parts of the territories under your government, the cultivation of all the finer sorts of foreign cottons, in different situations as to soil, and particularly in districts bordering on the sea coasts.

13. We shall endeavour to procure various kinds of cotton seed, and transmit them to you for this purpose.

14. After what has been stated in the preceding paragraphs, it cannot be necessary to go into any lengthened course of observation to impress upon our Governor in Council the importance of the object of our present despatch; and we confidently rely upon your zealous co-operation in carrying into immediate effect the experimental measure which we have directed you to institute on the part of the Company.

15. It will still be expedient that the native growers of cotton should be incited to the improvement of its cultivation, and particularly to the rendering it more merchantable by careful cleaning; to which end you will give publicity to your undertaking, and distribute the seed gratis, or at a low price, as you shall see right; and also award premiums or other encouragement to such natives as may exhibit the most approved specimens, not less in quantity than five Surat candies, whether grown from the seed supplied to them from the Government farm, or from seed of the indigenous sorts.

16. At the same time it appears desirable to obtain the advantage of the application of European skill and industry to the attainment of the object in view; to which end you are authorized to grant to British subjects (resident in India under due authority), properly qualified by character and by command of capital, a sufficient quantity of government land for the establishment of a cotton plantation; the land to be secured to the parties on lease at a low rent for a term of years, on the condition of its being used for the cultivation of cotton; and in the event of difficulty occurring as to Government lands of a proper description and in suitable situations, permission may be granted to such British subjects to enter into engagements under the usual limitations with native proprietors, for land to be applied to the like purpose.

Copy of a Despatch from the Court of Directors of the East-India Company, to the Governor General in Council at Bengal, dated July 8th, 1829.

1. You will have observed in our letter in this department to the Presidency of Bombay, under date the 18th February last, that the course of public affairs at the

* The American cotton is not only free from any admixture of seeds, but is also divested in the most complete manner of broken fragments of the pods and other extraneous matters, as well as of discoloured and damaged heads; Indian cotton, on the contrary, is greatly mixed with both. Samples of several kinds of cotton, with the current selling prices in London at this time, are sent in the packet, together with a list of the same.

present time, has caused us to direct our attention, in an especial manner, to the great importance of improving the cotton grown in India, and also to the introduction of the seed of new and better species, together with the best machines for cleaning cotton from its seeds and impurities, with the view of rendering the produce of our territorial possessions fit for the general consumption of the manufactures of Great Britain. Extract of our letter to Bombay is sent in the present packet for more immediate reference, as also extract of our letter to Bombay in the commercial department, dated 3d June, upon the same subject.

2. We are in daily expectation of the arrival in London of the cotton seed noticed in our letter to Bombay, and also of a supply of machines for cleaning cotton; and it is our intention to send to your Presidency a portion of the cotton seed, together with one or two of the machines.

3. We advise you at this time of the intended consignment, in order that you may issue such preliminary instructions as to you shall seem proper for selecting a favourable situation or situations for instituting, upon the arrival of the seeds, an experimental cultivation of cotton upon a small scale; and we doubt not of your zealous co-operation in carrying this object into successful effect.

4. We have perused the papers laid before you by Mr. Assistant Surgeon Henderson, commencing 4th October 1825, and the subsequent correspondence with the Board of Trade thereupon, respecting the cultivation at Alighur of cotton, which had been some years previously raised from American seeds of a casual importation into India. We observe, with concern, that this attempt has failed, as the Board of Trade, after advising with persons able to form a competent judgment of its quality, have, in their report of 4th August 1826, pronounced it to be inferior to the common cotton of the country.

5. We have submitted the three samples of Mr. Henderson's cotton, received per Minerva in 1828, to the inspection of an experienced dealer, who reports that two of the samples appear to have been produced from North American Upland seed; but are not superior in value to middling Bengal cotton. The third sample, from which the seed has not been separated, appears to possess a longer staple; but so little of the wool remains upon the seeds, that it is difficult to form a full opinion; and cotton in such a state would be of no marketable value here.

6. We take the present opportunity of adverting to the specimens of cotton produced in the Tenasserim provinces, noticed in your letter in the Secret Department, dated 29th December 1826. The specimens in question, which were received per Princess Charlotte of Wales in 1828, are considered to be superior to any cotton that has been imported from Bengal, and if in a perfect condition, would rank in the London market with very good Surat cotton, and middling North American Upland; but it is remarked, that this cotton, although not sufficiently divested of the seed, has nevertheless been somewhat injured in its staple by the process of cleaning to which it has been subjected. It is desirable that a supply of cotton seed should be obtained (if not already done) from the Tenasserim coast for cultivation in our possessions in the peninsula of India, and particularly in the maritime districts.

7. Tobacco is another article of commerce, the consumption of which is very great, and although it is believed not to be an indigenous production of India, it is nevertheless in general cultivation there. Occasional small consignments of tobacco have been made to Europe by the Company and by individuals, but without success, arising from the cheapness of American tobacco, and the higher cost and inferior quality of the Indian.

8. In the year 1824, our Bombay Government sent to London a sample of Kaira tobacco, which we entrusted to the management of persons eminent in that business,

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but the result was unfavourable. Part of this tobacco, manufactured in various ways, was sent back to Bombay, with specimens of approved kinds of American and Turkey tobacco; and in 1827, our Bombay Government sent us a further parcel of Kaira tobacco, prepared with greater care than the former. This has been delivered to the same manufacturer, whose report admits it to be superior to the former parcel, but still objectionable and unfit for the British market.

9. The difference between the freight of ships from India and from America will perhaps be a permanent obstacle to the general importation of Indian tobacco into Europe, unless it can be overcome by superiority of quality; but even if a market cannot be opened in Europe for the Indian tobacco, an improvement in the article for the internal consumption of India is a very desirable object.

10. Under this view we have taken measures for procuring supplies of tobacco seed from Virginia and Maryland, a portion of which will be sent to you, with the cotton seeds mentioned in the preceding paragraphs.

Copy of a Despatch from the Court of Directors of the East-India Company to the Governor in Council at Bombay, dated November 4th, 1829.

OUR Letters noticed in the margin have acquainted you with the measures we were taking for obtaining from the United States of America various kinds of cotton seeds, as well as the most approved machines used in the southern states of North America for cleaning cotton wool from its seeds and impurities.

2. We have received the first supply of American cotton seeds which have been drawn from the crop of the year 1828. This supply comprises seeds of the species known as Upland Georgia cotton, and seeds of the cotton of Louisiana, known in commerce as New Orleans cotton, both being of the description called by the planters "Green Seed Cotton," the wool of which adheres to the seed with a considerable degree of tenacity, fully as much as in the common cotton of India. These are the kinds of American cotton which are most extensively used by the manufacturers of Britain. We also transmit a supply of the seeds of Sea Island cotton (which are black), the wool of which is much esteemed for the fineness and length of its fibre.

3. We have likewise received six of the machines for cleaning cotton, called Whitney's saw-gins, two of which we shall transmit to your Presidency with the cotton seeds. We have desired our agent to send us a description of the method of using the saw-gins in North America, and you shall be furnished with a copy as soon as it comes to hand. It is sufficiently clear, from an inspection of the machine, that it is put into motion by manual labour, by means of a wheel and winch, with a revolving strap upon the small pulley wheel that forms part of the machine itself, as shown in a sketch drawing which will be found in the packet. The large wheel or first motion is very simple, upon which account, we suppose, it has not been transmitted to us from America with the machines. A wheel of this kind can however be readily constructed in India.

4. We have caused a trial to be made in our presence of the working of the saw-gin, upon a small quantity of Indian cotton happening to be in our warehouses, which had been very imperfectly if at all divested of its seeds; and although this experiment was made under the disadvantage of the cotton being old, very dry, and much pressed together, the result seemed entirely to establish the merit of the invention.

5 The Whitney machine which it is our desire to introduce into India has been noticed in the Parliamentary papers of the year 1828, in a report of an American Committee of Commerce, where it is said to be "so simple in its construction, and so easily worked and managed, that the negroes in the Southern States are employed to work it;" we cannot therefore entertain any doubt of the saw-gins being suitable to the process of cleaning cotton by the natives of India. We also conclude that the Indian workmen will be competent to fabricate such machines for general use; but in order to facilitate the bringing them into practice without loss of time, it is our intention to send you some separate sets of the circular saws, which are of iron (not steel), as the only part of the machine in the making of which there can be difficulty. These detached saws will also be useful as patterns for the native smiths; for the guidance of whom we propose also to send a complete set of all the other parts of the machine which are of metal.

6. You will receive with the before-mentioned articles a small quantity of cotton seed of the growth of Demerara in South America, which, although it is not unknown in India, we are desirous should be planted as a renewed experiment. It is of the black seed kind, like the Sea Island, of which the wool readily parts from the seeds, and probably will not require the application of a saw-gin. This kind of cotton is cultivated with great success in the Brazils.

7. We shall also send a case containing twenty-five pounds of Maryland tobacco seed, and another case containing two pounds of Virginia tobacco seed, which we are informed will be sufficient for cultivation on a large scale, and it may therefore be tried experimentally in a variety of situations.

8. We take the present opportunity of adverting to the specimens of Guzerat tobacco, the growth of the country in the vicinity of Kaira, which you consigned to us by the ship *Pyramus* in the year 1827. We delivered this tobacco to Messrs. Taddy and Co., the manufacturers who had on a former occasion examined and reported upon an experimental consignment of tobacco from your Presidency of the year 1823, the unfavourable result of which, with samples of the produce, and also of Turkey and American tobacco, were transmitted with our letter in the Commercial Department of 2d February 1825.

9. Your consignment of tobacco by the *Pyramus* has been manufactured in various ways by the same persons, and although the quality was pronounced superior to that of your consignment of the year 1823, we did not, considering the very low price of American tobacco, see it advisable to prosecute the importation as an article of commerce.

10. Letters from Messrs. Taddy and Co., dated 20th September 1827, and the 19th February 1828, are sent in the packet.

11. We transmit in the packet the following papers, having reference to the culture of cotton and tobacco; *viz.*

1. Remarks on the culture of cotton in the United States of America, which we have received from our agent with the cotton seeds.

2. Paper on the culture of tobacco in Virginia, received in like manner.

3. Statement of the best method of cultivating New Orleans cotton, received in like manner.

4. Extract of Captain Basil Hall's Travels in North America, so far as regards the cultivation of cotton; but we must remark that this author's statement of the mode of cleaning cotton, by what he denominates Whitney's saw-gin, is not applicable to the machines now sent to you, but evidently refers to another American gin, probably like that which we sent to India several years ago.

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12. We are strongly impressed with the opinion that nothing but attention and perseverance is required to make Indian cotton-wool a productive article of export to Europe, and there is no commercial object connected with our Indian possessions of greater national importance. We desire therefore that the arrival of the saw-gins in India be made matter of general publicity; and that such extracts from the papers now sent in the packet, as you may consider likely to be useful to the general cultivators, be published at intervals in the newspapers; and that the methods pointed out be tried, as far as circumstances will permit, in the management of the Government farm.

13. We shall divide the consignments of gins and seeds upon the two first ships that may sail for Bombay.

14. We have prepared the like supply of machines and seeds for consignment to our Government at Bengal.

APPENDIX IX.



INTERRUPTION OF TRADE.

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No. 1.

1.—MEMORIALS from the Bombay Merchants, as to the Suspension of the Intercourse with China, May 1815.

Extract, Bombay Public Consultations, 24th May 1815.

READ the following letter from Messrs. Bruce, Fawcett and Co. and other Merchants of Bombay, dated the 15th instant, forwarding a *Memorial to the Right Honourable the Board of Commissioners for the Affairs of India*, on the subject of the very serious injury which, collectively and individually, they have sustained in the first year, in consequence of the suspension of their commercial intercourse with China.

Right Honourable Sirs :

OWING to the very serious injury which, collectively and individually, we sustained in the past year in consequence of the suspension of our commercial intercourse at China, and the apparent likelihood of resort to the same measure in the approaching season, in consequence of a continued state of hostile discussion between the Honourable the East-India Company's Select Committee of Supra-cargoes at Canton and the Government of China (from the occurrence of those circumstances as advised in the last accounts from China, which, it is conjectured, will lead to renewed conflict of opinion), in which event, judging from the precedent of last year, it is to be more than apprehended, that the valuable commerce of this port will again be exposed to the ruinous consequences that have flowed, and ever must spring from the suspension of trade. We have, after very mature consideration, deemed it indispensably necessary to make representation of our case to the Right Honourable the Lords Commissioners for the Affairs of India; and conceiving that it is decorous towards your Honourable Board to make you acquainted with our proceedings, we beg leave to hand you a copy of the memorial we have framed, and intend transmitting by the first opportunity.

This measure, we beg leave to assure your Honourable Board, has not been precipitately adopted, neither has its rise in the operation of any ordinary or temporary injury to the individuals who have subscribed their names to the memorial, but proceeds in the first place from an enormous extent of loss, as respects our commercial concerns of the past year, and a thorough conviction that the certainty of entire annihilation of our trade with China is involved in the continued exercise of similar power by the Select Committee of Supra-cargoes at Canton over the private commerce of British India.

We have, &c.

Bombay,
15th May 1815.

(Signed) BRUCE, FAWCETT & Co.
FORBES & Co.
SHOTTON, MALCOLM & Co., and others.

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To the Right Honourable the Commissioners for the Affairs of India.

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The humble Memorial of the undersigned Merchants of Bombay trading to China,
Sheweth,

THAT your Memorialists are, and have been, in the habit of trading very extensively from the port of Bombay to China for very many years past, without any hindrance or molestation on the part of the Honourable the East-India Company's Government of Bombay, or on the part of the Honourable the East-India Company's Select Committee of Supra-cargoes at Canton, until last year.

That it has been their invariable endeavour, in the conduct of that trade, to demean themselves with all respect to the constituted authorities of the Honourable the East-India Company on the one hand, and to the established laws and usages of China on the other, and they respectfully beg leave to lay claim to success in their endeavours to this end, which it is within the reach of your Lordships to ascertain by such inquiry as may be deemed proper.

That for the most part the export trade of Bombay to China consists in cotton, the staple product of the Honourable the East-India Company's territories, and generally of this side of India, and that in return they bring from China merchandize and bullion of vast value.

That the export trade from hence to China is not only of vast importance to your individual memorialists, whose fortunes are to their fullest extent embarked in the commerce of this port, but further, that it is indispensably necessary to the prosperity of the subjects of the Honourable the East-India Company in Guzerat, as affording the chief means of a market to the produce on which territorial revenue has been paid to the Honourable the East-India Company.

That the import trade from China is of equal importance, inasmuch as it constitutes, combined with the happy situation of the port for the commerce of the western side of India and the Persian and Arabian Gulphs, Bombay as an emporium to which resort is had for the supply of the wants of the territories of the East-India Company, and neighbouring states, and, as is now of more especial importance in the enlarged opportunity of commerce with the mother country, where demand exists for many of the products of China not of sufficient value to bear the heavy charges of freight incidental to the ships of the Honourable the East-India Company.

That for the successful prosecution of this trade, it is indispensably necessary that those concerned in it should not be subject to such interference or impediment as is calculated not only to diminish its advantage, but which, in its exercise, brings inevitable ruin upon the individuals engaged in it.

That in the past season your memorialists did experience that hindrance and molestation by the concurrent councils and authority of the captains of his Majesty's ships at China, and the Honourable the East-India Company's Select Committee of Supra-cargoes, by the forcible detention of their ships, and the prohibition that was issued to their proceeding to Whampoa, the only place where their trade is conducted, notwithstanding the express invitation by the Chinese to the commanders of country ships.

That your memorialists refrain from occupying the further present attention of your Lordships upon the subject matter of the losses they sustained in the past year, or of the causes that exposed their interests to such unprecedented and enormous sacrifice, because those losses, and all the attendant circumstances, will form the subject of a future respectful yet earnest appeal for redress to the justice of your Honourable Board, and of the Honourable Court of Directors.

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That the precise object of this address to your Lordships is to represent that your memorialists have heard, with the most deep concern, that in consequence of certain events which have had rise in China, still more recently than those which led to the lamentable state of things that produced the suspension of trade in the past season, it appears highly probable that a similar exertion of authority may be resorted to, and the valuable commerce of your memorialists be again suspended on the arrival of their ships in China; because, if the existence of disputes between the Chinese government and the Select Committee of Supra-cargoes at Canton is held to be a valid reason for the prohibition to the conduct of the trade of your memorialists, it is obvious that the restriction imposed in the last year will, on the recurrence of the same events, be drawn into precedent, and be acted upon as a system in the present and all future seasons by the Honourable Company's Select Committee of Supra-Cargoes at Canton.

That although the knowledge thus early obtained, and the experience of the act of authority last year exercised, may, as respects the present, prevent the same ruinous loss, still it can only in degrees control it, because, for the greater part, cargoes have already been provided; whilst in regard to a still more distant period of time, your memorialists most respectfully urge their conviction upon your Lordships, that the power of control by the Honourable the Company's Select Committee at Canton over individual trade (whilst as heretofore peaceably conducted) must, in the repetition of its exercise, entirely annihilate the whole of the private trade between the various ports of British India and China.

That your memorialists, whilst they most cheerfully submit to the continuance of such wholesome exercise of authority on the part of the Honourable the East-India Company's Supra-cargoes at Canton as tends to restrain all acts of violence on the part of British subjects resorting thither, and to ensure due respect to the laws and usages of China, they most respectfully beg leave to represent, that, in their contemplation, the Legislature has not delegated to the Company the right of prohibiting the private merchants of India from trading with China, but, on the contrary, that, subject only to due observance of order and decorum, they are in possession of a right to carry on trade as heretofore with China; that such trade is not subject to be suspended by the local authorities of the Honourable Company in India where the voyage has commenced, nor to the interdiction whilst in progress by the Select Committee at Canton, which species of interruption is still more injurious than its being in toto prevented.

That the continuance of such trade is essentially necessary to this side of British India, as ensuring to the cultivators in the Honourable Company's territories the means of vend for their produce; and your memorialists venture to suggest to your Lordships, that it is of almost equal importance to the interests of the Honourable the East-India Company; as by the prosperity of the private commerce of this port an extensive and very valuable class of shipping is at command in case of state emergency, and further in the very large amount of revenue which is derivable to the Company, firstly, from the duty which is paid on the import of all cotton in the first instance, over and above the territorial revenue collected on such part of the produce of Guzerat as is grown within the British territories, and again on the merchandize which is brought to this port from China in return for the staple product of this side of India; besides that, on many occasions, the funds of individuals sent to China have afforded, and may again afford, desirable resources to the East-India Company in China.

That your memorialists, impressed with due respect towards the Honourable the East-India Company's Select Committee, also generally towards the Supra-cargoes at Canton, and they put it to the candour of your Lordships that the operation of that sentiment is not disproved by the present appeal, because it proceeds wholly upon public grounds, seeking for the control of your Lordships over a system which, in its continued operation, strikes at the very root of the commercial prosperity of this port.

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Under these circumstances your memorialists humbly pray, that in the wisdom and consideration of your Lordships, such measures may be adopted as shall in time to come relieve our trade from that contingency of ruin which is involved in the power of restraining it at the pleasure of the Honourable the East-India Company's authorities in this country, to the end that so much of value as is at stake in the extensive private tonnage of this port, and the capital embarked in the trade to China, that the labour and responsibility of those engaged in it may so be employed, and under such safe assurance for its unmolested prosecution, as shall best redound to general and individual advantage, without which the trade of your memorialists must fall into irretrievable and early decay.

Bombay, 15th May 1815.

Minutes 22d inst.—Ordered, That the merchants be informed that the Governor in Council will lose no time in forwarding a copy of their representation to the consideration of the Honourable the Court of Directors.

Ordered, That copies of the preceding papers be transmitted to the Supra-cargoes at Canton, that they may furnish the Honourable Court with any observations they may have to offer on the subject.

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Extract, Bombay Public Consultations, 31st May 1815.

READ the following letter from Messrs. Bruce, Fawcett & Co. to the Right Honourable the Earl of Buckinghamshire, President of the Board of Commissioners for the Affairs of India, &c. &c. &c.

Right Honourable Sir :

22d May 1815.

WE beg permission to hand you copy of a further memorial addressed to the Right Honourable the Board of Commissioners for the Affairs of India, which we propose to transmit by the first opportunity; and we also solicit the favour of your permitting the within address to the Honourable the Court of Directors to be forwarded through your Honourable Board.

We have, &c.

(Signed) BRUCE, FAWCETT & Co.
FORBES & Co.

Bombay,
22d May 1815.

JOHN LECKIE & Co., and others.

From Messrs. Bruce, Fawcett and Co. to the Honourable the Court of Directors of the United Company of Merchants trading to the East Indies.

Honourable Sirs :

WE, the undersigned merchants of Bombay, beg leave to represent to your Honourable Court, that in the past season, in consequence of discussions between the Canton government and your Select Committee of Supra-cargoes at Canton, the commerce of private British merchants was for a time suspended by your Select Committee, and that in consequence very serious injury was occasioned to the interest of this port; that although tranquillity appeared at one time to have been restored, the recent intelligence from China has announced the great probability of a recurrence of similar or more threatening differences of opinion between the Canton Government, and your Select Committee of Supra-cargoes, in consequence of which it is to be apprehended that private commerce will be again suspended on arrival of our ships at Canton.

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In consequence of the alarming results that have already sprung from the suspension of our trade, and because the continued operation of such a system involves still more serious injury than has yet been sustained, we have felt it to be a duty as well to ourselves as constituents to submit the matter to the consideration of the Right Honourable the Board of Commissioners for the Affairs of India; and we have delivered in to the Right Honourable the Governor in Council for this presidency, copies of the memorials as framed and transmitted.

Assuring ourselves as we do of the unvarying disposition of your Honourable Court to take an indulgent and liberal view of the interests of individuals, when properly brought to notice, we should have submitted our claims to the sole consideration of your Honourable Court had they been merely of a retrospective nature; but as it is of vital importance to our future trade that the restrictions to which it is by law subject should be pronounced upon, it did, on consideration, appear to us that the proper channel of representation, where the aggregate interests of one of the clogs of a community are involved, was direct to the Right Honourable the Board of Commissioners for the Affairs of India, and this the more especially, as a very principal object of that representation is to obtain, founded upon an exhibit of its real and extensive importance, such further sanction to our trade, of which either in reality, or in supposition, it may at present be devoid.

It is our earnest hope, that your Honourable Court will, in the high importance of the subject, and for the reason we have thus stated, see that the channel of representation we have sought is not objectionable, and that we have succeeded in that, certainly was our endeavour to avoid all expression of offence; whilst, in the transmission of copies of our memorials to your local government, prior to their transmission we hope to be considered as having evinced every respect both to your Honourable Court and your constituted authorities.

We have, &c.

(Signed)

BRUCE, FAWCETT & CO.

FORBES & CO.

JOHN LECKIE & CO., and others.

From Messrs. Bruce, Fawcett and Co. to the Right Honourable the Earl of Buckinghamshire, President, &c. &c. &c. Right Honourable the Board of Commissioners for the Affairs of India.

My Lord,

22d May 1815.

WE had the honour of addressing ourselves to your Lordship on the 15th May, in the form of a memorial, briefly setting forth the injury which we had sustained in the past year by the forcible suspension of our trade at China, by the concurrent acts of the captains of his Majesty's ships of war then there and the Honourable the East-India Company's Select Committee of Supra-cargoes at Canton, and the apprehension we entertained, from the tenor of late advices from China, that in the ensuing season we should experience still further injury from similar exertion of authority, acting upon the recurrence of circumstances of a like or a still more threatening aspect than those which induced its exercise in the past season.

The prayer of that memorial was, that your Lordship, in the exercise of your wisdom and consideration, would be pleased to grant us protective relief, by causing our trade with China to be placed upon such a footing of security from the interference of the Honourable the East-India Company's authorities as shall best contribute to its advantage, and without which we ventured to represent to your Lordship it must fall into irretrievable and early decay.

In the memorial we further stated, that we should take the liberty of again obtruding ourselves upon your Lordships' attention, for the purpose of submitting to your notice the enormous losses which were last year entailed upon our commerce by the act of interference therein referred to, and of enumerating the causes of such loss, in order that we might obtain that redress to which, under all circumstances, we humbly contend we are entitled upon the broad principles of justice and equity.

We have now, therefore, to crave the attention and indulgent consideration of your Lordship in the detail we are about to enter upon, and we trust for excuse in so far varying from the ordinary mode of addressing your Lordship, namely, in the precise form of a memorial, because such form is not so well adapted to that full explanation of circumstances, and the arguments deducible from them, which we conceive will be found necessary to elucidate our case, and support the claims we put forth.

Before proceeding to the subject of our present address, we desire to impress upon your Lordships' conviction, that whilst we are impelled to the measure of appeal, by the pressure of an imperious necessity, from a firm belief that in substance the question of trade or no trade between British India and China is involved in the continuance of that system which was last year carried into effect by the Select Committee of Supra-cargoes at Canton, we are equally animated by a sincere desire strongly to represent the injurious consequences that must flow from the continuance of that system, and to abstain from all approach to such expression as shall be referable to individuals as such: we desire to be viewed as respectfully protesting against a public measure, carried into act by the public servants of the Honourable the East-India Company, in conducting which it is indispensably necessary to state their acts as public servants, to show how they have affected our interests, and to submit whether they are powers, the exercise of which is delegated by law to the East-India Company.

The object we have in view in the present appeal to your Lordship is two-fold: the one to claim indemnification from the Honourable the East-India Company for the actual losses we sustained last year, upon the ground that they were the consequences of the forcible suspension of our trade; the other to pray, that as respects our future commercial intercourse with China, it may be relieved from such power of suspension by the public authorities of the Honourable the East-India Company.

To establish our claim as respects the past, it will, we are aware, be necessary to show that, in point of fact, there does not exist any legislative enactment upon the authority of which the Honourable the East-India Company is authorised to suspend the trade of individuals between British India and China, such persons being resident in India with due sanction; and as our claim in this respect, and fortified by circumstances, arises out of the law of the case, they have received the best attention of our legal advisers, whose opinions are to the contrary of any such delegation of authority by the British Legislature to the Honourable the East-India Company, under all the facts submitted to their notice. With regard to those measures of prospective operation for the security of our commerce which it is an object to obtain, they only so far urge upon antecedent enactments, that if, as respects the past, our interests have in substance been legally protected, so must they now be considered and hereafter, and the clear exposition of that law by your Lordship would set the matter at rest; but in any event, and without reference to the interpretation of the present provisions of the Legislature, we do consider it is of vital importance to our commercial interests that for the future they should be relieved from the evil consequences already submitted to your Lordship as inseparable from the suspension of our trade with China.

In stating the merits of our claim to pecuniary indemnification from the Honourable the East-India Company for losses sustained, it will be necessary to draw your Lordships' attention to a short detail of facts as they occurred in China, to the substance of an official document bearing the signatures of the Select Committee, which was read to the com-

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manders of the country ships on board the ship commanded by the senior officer of his Majesty's ships then present, and by one of the Honourable Company's Supra-cargoes at Canton, to the British subjects then convened at the Honourable Company's Factory for that purpose. Upon this public document two acts were founded, namely, the prevention of country ships as they arrived at Chumpee, a place about five miles below the entrance of the Whampoa river, from proceeding up to Whampoa; and the ordering away, within a given number of days, all his Majesty's subjects from Canton.

For greater perspicuity, we will briefly state the circumstances relative to the last year's suspension of trade, in order of time as they had rise. In the early part of October last, several country ships from various ports of India arrived at the mouth of the Whampoa river, amongst them the *Ann*, *Friendship*, *Anna*, *Milford*, and *Good Success*, belonging to the port of Bombay, all those ships were forcibly restrained from proceeding to Whampoa, the only place where cargoes are delivered and received. To this measure of detention, protest was unavailingly made, and, on the 9th of November, the commanders of the country ships addressed a letter to the Select Committee of the Supra-cargoes, of which copy is enclosed, marked (A.)*; to that letter reply was received, of which copy is also enclosed, marked (B.)*; on the 12th of November, a mandarine of rank came down to Chumpee, and the commanders of the various country ships having repaired on board the *Ann*, he delivered a message from the Viceroy of Canton, inviting them to enter the port and trade as usual, assuring them of his protection, and that they should meet with no interruption from the Chinese Government. He also delivered to each commander a paper in the Chinese language to the same effect, of which translation is enclosed, marked (C.)* On the 27th of November, the embargo was taken off by the sanction of the Select Committee. The enclosed document, marked (D.)*, is, we have reason to believe, a correct copy of that which was read to the commanders of the country ships, as explanatory of the causes of the embargo.

These being the facts, so far as we are acquainted with them, the grounds on which we rest our claim to redress are two-fold: first, the right of trade between the ports of British India and China in the contemplation of the charter itself; secondly, the right by sufferance and special permission.

It becomes us to speak with great diffidence to your Lordship regarding the interpretation and force of a legislative enactment, we therefore content ourselves with submitting, that, as respects the present charter of the Honourable East-India Company, it would seem that the Legislature had principally in view the regulation of the direct trade between the United Kingdom and places within the charter of the Honourable Company, but that it left the domestic trade of India, as between the several ports within the limits, and China, to be conducted in the same way as it has been from the first day when the capital and industry of British merchants residing in India were engaged in supplying the various and distant parts of the Honourable Company's empire, of other places within the limits, and China, with the respective products of each; that trade, for considerably beyond the memory of any one subscribing this letter, has been unmolestedly carried on; in its prosecution, it has tended very much to enrich British India, and has certainly created the commercial importance of Bombay. Until the expiration of the last charter of the Honourable Company, licensed British merchants, and the natives of India, shut out as they were from such free participation in the trade with England as can alone render it advantageous, had no other direction to give to their commerce, and we do admit, that until the past year, they experienced no hindrance from the authorities of the Honourable Company in regard to commercial intercourse with China; the free exercise of discretion, both as respects the extent and periods of adventure, was granted to individuals; the measure of their trade was precisely that of their means, and their own views of advantage. The operation of the present charter has widely extended private commerce, and the merchants now trading to England may send home lawfully all articles of China produce from any

* Not printed.

of the ports of India, save and except only tea. In no view of the case thereof would it seem that the controulment of the domestic trade of India is vested in the Honourable the East-India Company, every inference is against it, and we submit to your Lordships that if any inference be at all to be drawn from the context of the present charter, as legislating for the trade between the ports of British India one with the other, and between them and China, it makes directly in favour of the position, that such trade is legally protected, inasmuch as the Honourable Company are guaranteed in the levy of customs and duties upon that trade; if, therefore, commerce is burdened with duties on the one hand, so on the other must the free exercise of commerce be guaranteed, otherwise it can never be productive; but not only are these customs and duties payable, but, in point of fact, from this port they are collected to the extent of five per cent. on the cotton before the adventure be well commenced. Whether this be or be not the view that your Lordship, on consideration, will take of the matter, we respectfully beg leave to represent, that even if the clauses of the present charter do vest in the Honourable the East-India Company the sole and exclusive privilege of trade between ports and places in India and China, if they do possess the power of making it a close monopoly, still that after individuals shall, with the sanction of any one of their competent authorities, have embarked in the trade to China, it is not competent for any other of their constituted authorities to interrupt the progress of that trade, for we persuade ourselves that your Lordship will plainly see how much less injurious is the operation of a law entirely restraining the employment of capital, than is the exercise of that authority in the middle stages of adventure; the loss occasioned by entire prohibition to trade is certainly great, but the hindrance of trade when in progress creates positive loss upon capital, and defeats the legitimate reward of labour.

We have now endeavoured to show the fact of the interruption of our trade; that such interruption contravenes either the provisions of the Legislature by which that particular branch of our trade is protected, or that it is not borne out even by the permission under which that trade was conducted, must be considered as especially granted. We further state to your Lordship that our interests have been seriously injured both as shipowners and as merchants, and although we refrain from occupying your time by amplification on this head, we have put our agents into full possession of necessary statements, and they will be prepared to furnish such information as may be called for. We anxiously trust that we shall be found to have made out our case for redress as respects past losses, and we rest confidently assured, that if, in the deliberate consideration of your Lordship, the application of existing laws to the facts stated shall illustrate our right to indemnification, the magnitude of those losses will not be suffered to affect the principle on which our claim to redress is so demonstrated.

We now come to the second object of this address, namely, the establishment of the position, that it is necessary for the welfare of our commercial intercourse with China, that it should in future be protected from the power of suspension by the Honourable the East-India Company's authorities in this country.

We will not trespass upon your Lordships' time by argument, to show a position so self-evident as that commerce must thrive in the very proportion of the security it possesses, but proceed to show how essentially important to the interests of British India is the unrestrained opportunity of commercial intercourse between all its ports and China; that it is impossible Bombay can exist as a port of commercial importance without that trade; and we shall endeavour to prove how inseparably involved the Honourable East-India Company's interests are in the prosperity of that trade; and lastly, it will be our object to point out the impolicy of hindrance to such trade, founded upon the peculiar situation in which China stands with relation to any or all commerce that is carried on, or can be offered to the merchants of that empire.

The importance of the existing trade between British India and China is happily illustrated in its hitherto effects, in the aspect which commerce has assumed in India, in the multitude and excellence of her merchant ships, in the advantageous circulation of capital. It is evident that the continuance of this trade is of the utmost importance to those now

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embarked in it; it is indisputably important to the general prosperity of India, for the products of the soil are such as afford the means of trade with China in infinitely greater proportion than as respects the trade between any two given ports within the dominions of the Honourable Company. The principal products of India that compose commercial adventure to China are cotton and opium, the former is common to the trade from the three presidencies, the latter is exclusively sent from Calcutta; it is not permitted as an article of export from any other of the Company's presidencies, unless it can be proved to have been purchased at the Honourable Company's annual sales of opium at Calcutta. The trade with China is the only one (except that with England) which can afford to employ vessels of the burthen and value now so numerous in India: it is true, that even the most valuable ships may occasionally find profitable employment in the trade between the various ports of the Honourable Company's dominions, but the China trade is the grand root of all the domestic commerce of British India. The China trade, then, as affording the most considerable market for the products of India, cannot be dispensed with, and the question arises, how shall that trade be conducted? shall it be left free to the industry of British subjects in common with the Honourable Company, or shall it be a close monopoly to the Honourable Company; shall it belong of right to the Honourable Company to transport the whole of the territorial produce, as well of their own dominions as of places within the limits, or shall the merchants of India be at liberty to engraft another benefit in the productive powers of their own capital and labour upon the happy utility of Indian soil and climate. We submit, at any rate, that if such exclusive privilege of trade between India and China be granted, the Legislature must contemplate that such trade will be carried on; and we beg leave to urge upon the attentive consideration of your Lordships, how the Honourable Company are prepared to conduct that trade in point of present means, or how it may in any case be within their power to carry it on, as points most materially affecting the general scope of this subject. In the first place, we submit that the trade between British India and China must be considered in all its bearings, and especially as a trade both of export to and import from China; now, in point of fact, the Honourable Company never have carried it on as a whole trade, their commercial adventures to China have there had termination, and the proceeds have gone to supply the means of that more, still more valuable trade in tea direct from China to England. In the second place, it is to be considered what extent of tonnage and of capital is now embarked in the commerce between British India and China, and whether it would be convenient, or for the interest of the Honourable Company to carry into that trade equal extent of either of those means which are indispensable, and are now possessed by individuals. In order to appreciate this the means are within your Lordships' reach, and may be accurately drawn from the official records of the Honourable Company: in order to illustrate it so far as our means allow, we shall state it in a manner and to an extent of which at least the error will be in failing adequately to show the importance of the subject from falling short, rather than exceeding the extent and value of the present private capital and tonnage embarked in the China trade.

The least estimate that can be formed of the annual export of private cotton to China is 100,000 bales, or 50,000 candies of 784 lbs., in measurement 4 bales, equal to one ton; so that for the cotton alone, 25,000 tons of shipping is requisite, the value of which is about 5,000,000 rupees.

The average price of cotton on board ship certainly exceeds, but let it be calculated at rupees 140 per candy, and the value is Rupees 7,000,000

The charges of transit to China at rupees 40 per candy..... 2,000,000

Of the quantity of opium annually sold at the Honourable Company's sales in Calcutta, at least 2,500 chests may be assumed as the quantity exported for China in British ships, this at rupees,

1,700 per chest, amounts to 4,250,000

Rupees ... 18,250,000

The most moderate estimate then of the value of tonnage and merchandize necessary for the present extent of the trade to China is upwards of £2,200,000, &c., excluding the value of pearls, sandal wood, putchuck, and articles of still inferior value, that likewise are exported to China; and the Honourable Company, to carry on the whole trade, must employ 25,000 tons of shipping, and divert that extent of capital from their home trade, or supply it from the revenues of India. We submit to your Lordship that it is immaterial whether the Honourable Company can so embark in the trade, whether they have refrained from it from motives of policy or otherwise, so is the fact that by the application of private capital and labour the commerce between British India and China has grown, in a series of years, to the very considerable extent we have pointed out, as between two of the Honourable Company's presidencies only; but considerable value, and an interesting trade, is also embarked in private ships from the eastward in pepper, betel nut, and rattans, of which we do not state more, because our information is not perfect enough to hazard even an estimate in an address of this nature. The importance of the trade between British India and China having, we humbly hope, been thus demonstrated, and that the trade as a whole trade has been exclusively conducted by private merchants, we represent with great earnestness to the wisdom of your Lordships that either it is or ought to be protected in its progress, that we should be put in possession of a right to seek markets for it at Canton, without the restraint of the Honourable Company's authorities.

We now show your Lordships that without the trade hence to China and back, Bombay could not exist as a port of commercial importance. It is known that Bombay does not afford either in produce or manufacture the means of export trade beyond the reach of its immediate vicinity. It is a place certainly not very happily endowed by nature, but it is geographically well situated for trade, and an active commerce affords employment to a most enormous population. From the port of Bombay all the cotton that is grown in Guzerat, surplus to the wants of that country, is eventually exported; and China has, and it is probable will continue, at least for some years, to constitute the chief and most profitable market for it. In return for that cotton, and generally for the value of the outward loading of our ships, articles of China produce and bullion are imported, which constitute the means of an important trade, and give rise to a distinct and numerous set of merchants. The merchandize as imported is peculiarly fitted for the wants of the Arabian and Persian Gulfs, the northern parts of Guzerat, and the dominions of his Highness the Peishwa. In the resort hither of the ships and traders from all those places, an accession of advantage accrues to the commerce of this island; and in this constant flux and reflux of the products of many various parts of the world, results that advantage which has made Bombay so conspicuous amongst the commercial ports of the East. But as Bombay does not possess in itself those articles that are necessary to the wants of neighbouring and distant countries, this place is mainly dependent upon the China trade for its present commercial importance; and if that be abstracted from the industry of British merchants and native traders, either by law or by the operation of any system that defeats the practical advantages of that trade, the lapse of a very few years would leave but the record of history for the commercial importance of this place, and the barrenness of the rock on which we reside, would justify a doubt of its once having yielded the means of subsistence to a population as numerous perhaps as the subjects of some independent states.

In the vast importance of this subject to us we hope to find the excuse of your Lordship for the endeavour to show that in the continuance of the trade between British India and China the interests of the Honourable Company are as much at stake as those of the humblest individuals who now present their claims to notice. In this attempt we feel it right to leave to the infinitively greater wisdom of your Lordship those points of primary importance which are founded on the relative duty of the sovereigns of India towards its subjects, our own is to show that in revenue, and in the political resources which result from the trade of individuals the Honourable the East-India Company very largely benefit.

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In regard to revenue resulting from commercial intercourse with China, here again your Lordship may command the most accurate information. In Bombay it consists in a levy of customs on the import of cotton from Guzerat, or upon its export at the port from whence it is shipped for Bombay, upon the import of goods from China, bullion being free of duty, and a town duty of four per cent. is collected upon articles not re-exported from Bombay; of the extent or scale of duties and customs levied by the Honourable Company on the transit of cotton from the province to Calcutta, we are not accurately informed, but including the revenue drawn from the quantity of opium annually sent to China, it, in a very great degree, surpasses that which flows into the Honourable Company's treasury from the commerce of other places: and although it is not immediately within our reach to point out the grand total of advantage that thus results to the Honourable Company from the course of trade between British India and China, we have thus taken the liberty of generally showing its sources; so that if, as we anxiously trust and confidently assure ourselves, your Lordship shall permit the substantive importance of that trade to establish a very principal claim to the adequate security of its conduct, the means are within your Lordship's reach of ascertaining the quantum of advantage separately considered from the interests of individuals that in this view of the matter it affords.

As respects the political resources accruing to the Company, abstractedly considered from the advantage that springs from the encouragement to the greatest practicable extent of production from the soil of their own territories, and the circulation of wealth amongst all classes of their subjects, we submit to your Lordship, that through the medium of commerce there are ever present means of transporting troops, conducting distant expeditions, and of alleviating in its occurrence the tremendous evil of famine, which occurs occasionally at different parts of the Honourable Company's dominions. This resource is not in speculation, we do confidently appeal to the experience of events during the past charter for practical demonstration of the fact, and great extent of it; and it is evident that in the present widely extended dominions of the Honourable Company, embracing as they do nearly all the sea coast of India, the power of immediate command of shipping is more than convenient, which, by the existence of the valuable tonnage possessed by the merchants of India, the Honourable Company command an unfailing resource, not only free of all cost to them when not required for public service, but which, when not so engaged, is employed to the mutual advantage of the Honourable Company and individuals. We should not have adverted to this particular, of which your Lordships are fully aware, except that, as connected with the position we have in a former part of this address endeavoured to demonstrate, it derives peculiar force, namely, that the largest and most valuable class of Indian shipping is chiefly supported through the medium of the subsisting commerce between the ports of British India and China; if therefore political considerations evince the value of that resource, so necessarily is demonstrated the necessity of such a system as is calculated not merely to improve, but indispensable to the maintenance of the existing extent of that resource.

It remains for us humbly to represent to your Lordship the impolicy of any hindrance, and we may especially say such hindrance to our trade as that which has given rise to this appeal to your Lordship. Founded upon the peculiar situation of China itself, your Lordship knows that the extent, fertility, and population of the dominions of the Emperor of China, the various soil and climate of its provinces, calculated to the productions of all the world, besides of every necessary that ministers to comfort or luxury, leaves China as a nation completely independent of foreign supply through trade; the internal commerce of China, for which by nature there are such admirable facilities in its numerous rivers, and by art through canals, supplies with mutual advantage its most distant provinces with the natural products of each. Satisfied with the prodigal bounty of nature, jealous of strangers, governed by despots, China, until, comparatively speaking to the rest of the trade of Asia, a recent period, shut its ports to all foreigners; and to this day, after

any experience of benefit which foreign trade may be supposed to have occasioned, still they act with a caution and jealousy that, to have lasted so long, must be as characteristic of the minds of the Chinese, as it is of the genius of their Government. With such a people, and under such disadvantage, no foreign trade can be so beneficial as, under opposite circumstances, it might be rendered both to China and foreigners; but the fact being so, the real question is, whether, under such circumstances, it be or be not advantageous to trade at all; for we think ourselves justified by experience, as well as by all that is reported of the jealousy and inveterate prejudice of the Chinese government, to presume, that in its estimation of the relative value of any the most insignificant of its laws or usages, and of the importance of foreign trade, the latter is held to be perfectly insignificant. In thus stating the comparative nothingness of advantage resulting from their foreign trade, we refer chiefly to the view that is taken of the matter at the chief seat of Government, and it is not reasonable to suppose that the larger benefits, which accrue to Canton, as being the port of trade, through the corruption even of the officers of that Government, ever will produce lasting concessions to foreigners, at variance with the general rule of policy prescribed by their laws, and with regard to the English in particular, probably confirmed by their fears. On this part of the subject we have further to submit, that China, as a nation, is still more independent upon foreign trade as furnishing the means of revenue to the state, than it is as relates to the people from its natural abundance and variety of its products; for in the largest estimate that can be framed of the value of the whole foreign trade that centres in the port of Canton, and in the largest computation of the revenue that flows into the imperial treasury, such defect in the revenues as would be the consequence of the cessation of that trade could scarcely be felt in such an empire as China. But it is to be remembered, that even if their trade be essentially important to the general and particular interests of China, still it is not solely dependent upon the trade of the United Kingdom for a market for its produce; for that merchandize which is now transported so largely through the means of British trade, is equally the object of desire, necessity, and means of revenue to all the world, and would soon be carried off in its present extent through the trade of other European nations, and of America. Even then supposing the continuance of their foreign trade to be a paramount object, the certainty of that trade being sought with avidity by all nations would induce a despotic government, above all others, not to tolerate the commerce of any one country, the authorities of which occasionally restrained it, and that in the ports of that Government. These arguments we conceive are thus brought to bear upon the individual interests, the protection of which we solicit from your Lordship. The Government of China can only take one view of English trade, namely, that which frequents the port of Canton under the British flag; it does not recognize the trade of the Honourable Company as peculiarly privileged, nor is the Honourable Company there considered in any other light than as a commercial body; but if the Emperor find that such commercial body exercises within his dominions such control as to interdict part of the trade of the same nation, if he witness such exertion of authority as shall shut out any portion of that trade with his dominions which is tolerated by his laws, if he see all the ships under the British flag that are collected at the very mouth of his harbour, to carry on trade with his subjects, sailing away from his port in obedience to the interdictory orders of that commercial body, we submit to your Lordship that he can no longer consider that body as commercial only, the single view that the laws of his empire and his own jealousy does take, and is the sole plea of admission within his territories.

We further submit to your Lordship, that whilst the Government of China, on the one hand, only view the establishment of the Honourable Company at Canton as purely commercial, so, on the other, as we are advised by the British Legislature, that the Honourable Company is not in any view of the case armed with political power, or can they legally exercise it over private property belonging to British subjects; and we respectfully represent to your Lordship that the suspension of our trade at any one given period of

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time, whilst it must tend to ruin, cannot in reality ensure any object of permanent good, inasmuch as the whole of the foreign trade in China is, in Chinese estimation, of infinitely less value than their laws and their prejudices.

We have now fully laid before your Lordship all that occurs as necessary upon this very important subject. It has been our endeavours so to state our case, that in earnestly soliciting the protection of your Lordship over the commerce between this place and China, we shall be held to have discharged a duty to ourselves, without using the language of offence. In remonstrating against measures highly injurious to us, it is obviously necessary to state that injury, its extent and its causes, as well as to show the grounds upon which we lay claim to compensation and future protection: and we sincerely trust, that the subject matter of this address will be honoured by the attentive consideration of your Lordship.

We have the honour to remain, &c.

Bombay,
22d May 1815.

(IX.)—2. COPIES of all Correspondence received at the East-India House, relative to the present Interruption of the Company's Trade at Canton.

1.—Letter from the Select Committee to the Court of Directors; dated Macao, 8th October 1829.

To the Honourable the Court of Directors of the United East-India Company.

Honourable Sirs;

Para. 1. WE had last the honour to address your Honourable Court on the 16th March 1829.

2. We have now the satisfaction to announce to your Honourable Court the safe arrival in China of all the ships to our consignment this season, with the exception of the *Ingles*, and the chartered ship *Asia*, of whose arrival also we are in daily expectation.

3. Circumstances connected with the general welfare of the foreign trade to the port of Canton, and which we shall not fail hereafter fully to detail to your Honourable Court, have induced us to detain, for the present, the Honourable Company's ships outside the *Boeca Tigris*. The whole of the fleet now arrived are laying at the anchorage occupied by the Company's ships in 1823, near the islands of *Lantau* and *Toon-koo*, excepting the *Bridgewater*, which ship, having experienced a heavy typhoon on the 9th of August last, and having been under the necessity of cutting away her masts, has proceeded, with our sanction, to *Whampoa*, to repair the damages she sustained on that occasion.

4. As various rumours will doubtless reach your Honourable Court respecting the detention of the Company's ships outside the river, and which, if not explained, will be calculated to create alarm and apprehension for the welfare of this trade, we consider it our duty to avail ourselves of the earliest opportunity, however indirect or circuitous, of conveying to your Honourable Court a brief outline of the circumstances which have compelled us to adopt this measure; and shall reserve for a future opportunity the transmission of every particular connected therewith. It will be proper, however, in the first place to state, that the discussions in which we are at present engaged with the chief local authorities of the Canton Government are strictly of a commercial nature, and such

as, we trust, may hereafter be productive of material benefit to the Company's interests in particular, and the foreign trade in general.

5. Your Honourable Court, in the despatches which we have recently had the honour to receive, seem fully aware of the embarrassed state to which the foreign trade of Canton is reduced, by reason of the numerous failures among the hong merchants, and the want of stability and credit attaching to the few that now remain; their numbers gradually reduced from eleven to seven, by the failure of Manhop in January 1828, are now, we regret to say, threatened to be still further diminished by the failure of Chunqua, which, should it actually take place, must inevitably occasion the speedy bankruptcy of two or three more hongs, and in process of time the insolvency of the whole co-hong; for, according to the present system of the hongs, generally being responsible for the debts and duties of their bankrupt brethren, as well as for the arbitrary exactions and fines of a venal government, it is impossible that they can bear up against such accumulated burthens.

6. The affairs of Chunqua's hong, which we had reason to believe were left in good management and affluent circumstances by the elder Chunqua, under the superintendence of Yingqua, who he introduced into partnership for that purpose, now appear to have been greatly mismanaged and involved. It would seem that the elder Chunqua departed to his native province, taking with him a very large sum of money, to the manifest injury and detriment of the hong, which, after having struggled under feigned credit and appearances for two years, has suddenly been discovered to be deeply involved in debt and difficulty, and has actually been impeached by a Spanish house of business in Canton for the recovery of a considerable claim against it.

7. On ascertaining these circumstances in June last, we adopted measures for the security of our winter teas, the only Company's property at risk in Chunqua's warehouses, by a direct application on the subject to the Viceroy, who immediately gave us an assurance of its safety.

8. It appears not to be the wish of the local Government to break this hong; but, embarrassed as it is with a large debt, we cannot perceive how such an event can be averted, unless the elder brother returns to the hong with pecuniary aid to superintend its affairs.

9. Under such circumstances, and with the prospect of more failures in the hong, it became impossible for us to commence commercial operations this season, without exposing to extreme hazard the important and valuable interests committed to our management. The time appeared to have arrived for our making a strong representation to the Government of the existing state of affairs, and for endeavouring, if possible, to effect the great desideratum so anxiously required by your Honourable Court, of establishing more hong merchants, as well as of endeavouring to remove some of the vexatious exactions which, while they are a primary cause of the embarrassments of the hong merchants, press so heavily and unjustly upon the foreign trade to Canton.

10. With the view of obtaining these important objects, we have deemed it advisable to detain our ships outside the port, knowing well that such a measure would attach great weight to the representations we should have to make to the local Government.

11. This measure has accordingly been adopted; and we have commenced a correspondence with the Chinese Government on the existing state of foreign commerce at Canton, in which we have clearly pointed out the evils that have resulted, and are still the consequence of the present system. We have shown the impossibility of the hong merchants continuing as a body, unless some great change be speedily effected in the heavy burthens and exactions which are now made upon them by the officers of Government; we have strongly urged the propriety of creating more merchants; have requested a remission of some of the heavy exactions and fees which are at present imposed upon the foreign com-

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merce; and have required that the elder Chunqua may be called upon to return with money to manage the affairs of his hong; and thus, if it be possible, to prevent its impending bankruptcy.

12. That such an event is but too probable, may be inferred from the following circumstances:—The hong is at this moment indebted to Government for imperial duties and debts to foreigners to a very considerable amount, and to meet these claims it now appears there is no property of any description; even the title-deeds of the hong have been transferred to satisfy the clamorous demands of Chinese creditors. We have already observed, that the failure of Chunqua must occasion the speedy bankruptcy of two or three more hong; we regret to say, that the correctness of this observation, which a general knowledge of the state and formation of the co-hong would fully warrant, is in a great degree confirmed, not merely by the unfavourable reports, which are daily gaining ground, of the state of Mowqua's affairs, but the unqualified admission of that merchant himself, not many days since, to a member of the Board, that if the hong of Chunqua failed, his must inevitably follow; indeed, at this moment he is unable to meet the claims, though to a small amount, which have been made upon him.

13. We need not advert to the state of Kinqa's and Fatqua's affairs; and with the facts we have detailed before our eyes, we consider the justness of the predictions we have advanced, as to the insolvency of the whole co-hong taking place, must be apparent, unless a complete change of system be immediately resorted to. The crisis, which every foreign resident in China has seen approaching without the means of remedying it, appears to have arrived; and such is the state of affairs at this moment, that were we obliged to commence our mercantile transactions, we should find ourselves utterly at a loss who to trust, or how to proceed in the disposal of our investments. To patch up the old system appears nearly impossible; but even could it be effected, we have too much reason to apprehend that at no distant period we should find ourselves in a situation more embarrassing, and with more difficulties to surmount.

14. We have made these representations to the Viceroy in a full, clear, and explicit manner. He has hitherto received them without offence; the spirit of his replies, although evasive, clearly indicates that he is neither insensible to the difficulties with which he is surrounded, or to the reasonableness of our complaints.

15. This officer and the hong merchants seem deeply impressed with the vast importance of this subject; and although it is impossible, in so difficult and embarrassing a question, to conjecture the probable result of our present measures, we have great hopes, both from the necessity and justice of the case, that a beneficial change in the existing system of foreign commerce will be effected.

16. It is a source of great satisfaction to us to be able to inform your Honourable Court, that, in a discussion pregnant with so much personal anxiety and responsibility to ourselves, we have received the cordial co-operation and support of the British commercial community in China, and have assurances of similar support in the measures we are pursuing from the foreign Europeans, residents in Canton; they all seem impressed with the belief that some change in the present commercial system in China is urgently called for, and fully sensible of the necessity of uniting with us in obtaining that which will be for the general benefit of all.

17. It is needless for us to assure your Honourable Court of our anxiety to bring the existing negotiations to a speedy and favourable termination, and to commence commercial transactions again. No endeavour shall be wanting on our parts to effect this desirable object; but we feel persuaded that the only way of obtaining it will be to persevere in a firm and steady adherence to the plan we have adopted; and we hope it will produce such remissions and alterations in the existing commercial system, as may enable us, in the

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end, to carry on the trade with more security and advantage to the interests of the Honourable Company.

We have the honour to be, with the greatest respect, honourable Sirs,

Your most obedient and most faithful servants,

(Signed) W. H. C. PLOWDEN,
WILLIAM BAYNES,
CHARLES MILLETT,
J. BANNERMAN.

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2.—Letter from the Select Committee to the Court of Directors ; dated Macao,
15th October 1829.

To the Honourable the Court of Directors of the United East-India Company.

Honourable Sirs:

Para. 1. OUR last address to your Honourable Court was dated on the 8th instant; the detention of the Danish brig Nornen, by which we purpose forwarding it, enables us to state to your Honourable Court that we have just received a reply from the Viceroy of Canton to the address which we transmitted to him on the 5th instant, referring to the disabilities of the trade at this port, and pointing out suggestions for its amelioration.

2. We have now the satisfaction to inform your Honourable Court, that the Viceroy admits the embarrassed state to which the affairs of the hong merchants have of late years been reduced, and informs us that he will direct the principal officers of the province to deliberate upon the propositions submitted for the general improvement of commerce, and that as soon as the result of their deliberations is known, he will again communicate with us upon this important subject.

3. From the tenor of his present communication, it is evident that the Viceroy has become fully impressed with the correctness of our representations; and it is satisfactory to observe, that while he acknowledges the foreign trade to have become embarrassed, and requiring a change, he evinces his desire and intention of placing it on a better footing.

4. Subsequently to the date of our last address to your Honourable Court, we have learned that the British and Parsee agents at Canton have presented petitions to Government on the existing state of the foreign trade, which have been received with attention; and we have the satisfaction to state, that the heads of the Netherlands, French, and Spanish establishments are now adopting the same course in furtherance of the important objects which we have in view.

5. We can only repeat to your Honourable Court, that no endeavour shall be wanting on our part to bring the present state of affairs to a favourable termination; and we have the honour to be,

With the greatest respect, honourable Sirs,

Your most obedient humble servants,

(Signed) W. H. C. PLOWDEN,
WILLIAM BAYNES,
CHARLES MILLETT,
J. BANNERMAN.

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No. 2.

3.—Letter from the Select Committee to the Court of Directors; dated Macao, 23d November 1829.

To the Honourable the Court of Directors of the United East-India Company.

Honourable Sirs:

Para. 1. OUR last address to your Honourable Court was dated the 15th ultimo.

2. We now avail ourselves of the departure of the brig *Mary Anne* for Singapore, with the intention of prosecuting her voyage ultimately to England, to communicate to your Honourable Court our proceedings since the date above referred to.

3. Upon the first day of the present month the merchants Howqua, Mowqua, Kinqua, and Puankhequa, arrived at Macao, and requested an interview with us, upon which we assembled to meet them. It appeared that they were the bearers of no official communication to us from the Chinese Government, either verbal or in a written form. We therefore felt it necessary to observe extreme caution in our conversation with them; several measures were proposed to us by the merchants, as conducive to the termination of the present discussions; the principal suggestions were our own removal to Canton, and an order to the Honourable Company's ships to enter the river.

4. We felt convinced that no object would be gained by either of the steps proposed. Our arrival in Canton could only assist the impression that we were unduly anxious to re-commence our commercial transactions, and strengthen the hope that we would waive the consideration of the subjects which we had pointed out to the Government as urgently requiring reform. The removal of the ships to Whampoa, while it would corroborate the opinions above alluded to, would expose the crews of our ships to the influence of a noxious atmosphere, in lieu of the salubrious air of their present anchorage. Disturbances with the Chinese might also justly be apprehended, from the large number of seamen employed in the Honourable Company's ships remaining for a long and indefinite period in a state of inactivity in the river. In addition to the reasons already mentioned, we had found it necessary, previous to the merchants' visit to Macao, to interdict the resort of persons belonging to our ships to Canton, a practice which we found, by its giving rise to many unfounded rumours, to be productive of impediment and delay to the progress of our negotiations with the Chinese Government.

5. Independently therefore of the suspicion that the merchants had made their proposals from sinister views of their own, or at the instigation of the Government, there appeared to us to be strong reasons for adhering to the plan by which we had hitherto been guided in our proceedings. So firmly were we impressed with this opinion, that upon the 21st ultimo we had come to the resolution of ordering the Honourable Company's ship *Bridgewater* to be prepared to leave the river, and join the fleet of the Honourable Company's ships anchored at Toonkoo. We viewed that measure as essential to the preservation of the principle of consistency in our proceedings; and only delayed giving the necessary directions to Captain Manderson to carry it into effect, until we received from him a report of the progress which had been made in the repairs of the ship under his command.

6. The only official document produced by the merchants at their interview was an edict of the Viceroy, inviting natives to enter upon the foreign trade during the period that he shall continue to discharge the duties of the hoppo's department, for which term he promises them exemption from all fees and exactions hitherto customary. But while the Viceroy exhorts the natives to take advantage of this interval, he reminds them it is brief, and that he cannot be responsible for the acts of the new hoppo, with whose office he will no way interfere. It is extremely improbable that any person will be induced by so temporary an expedient to venture property in foreign trade.

7. Nothing of a satisfactory nature transpired from our interview with the merchants; and their undertaking a journey to Macao with no specific object, combined with the suggestions which they had made to us, were proofs that neither themselves, or it may be presumed the Government, were yet convinced of the sincerity of our intentions to abstain from trade, till some material reform in the system of conducting it had been effected.

8. Having been informed by Captain Manderson that the Bridgewater was in a state which permitted of her being moved down the river, we determined to delay our orders for the adoption of that measure no longer than was necessary to make the application to Government for the customary license issued upon a ship's leaving the port.

9. We forwarded an address to the Viceroy, stating, that in consequence of the suspension of trade we considered it expedient to withdraw the Bridgewater from the river, and requesting that the port clearance might be issued.

10. We received a reply, an edict of the Viceroy, refusing to grant the pass for the Bridgewater, upon the grounds that she had not delivered or received a cargo, and therefore could not be permitted to leave the port: the Viceroy further directed the merchants to exhort Captain Manderson to open the hatches of the ship, and commence trade.

11. We considered it unnecessary to reply to such arguments, and sent instructions to Captain Manderson to move the Bridgewater out of the river with as little delay as possible.

12. It has been a subject of much regret to us that the success of this measure has been frustrated by the failure of the passage of the Bridgewater in attempting to cross the second bar, which Captain Manderson informed us he was prevented from accomplishing, by the prevalence of light southerly winds, and a tedious passage from Whampoa to the river.

13. It is much to be apprehended that the termination of the pending discussion has been retarded by this unfortunate circumstance. We understand that our proceedings were the subject of much speculation in Canton, when the report reached that place that Captain Manderson had received orders to quit Whampoa, and proceed to Toonkoo. By some this measure was represented as a mere threat which would not be seriously acted up to, and we cannot too much regret that appearances have strengthened that opinion, which will not be removed until the next spring tides* enable Captain Manderson to pass the second bar shoals, and proceed out of the river.

14. In our address to your Honourable Court, dated the 15th ultimo, we stated that the alterations represented by us to the Chinese Government as essentially necessary to the welfare of British and foreign trade generally to Canton, had been submitted by the Viceroy to the consideration of the judge and treasurer.

15. The report of these officers has now been received, and a more unfavourable one could hardly have been expected by those most accustomed to observe the prejudice of the Chinese in favour of old customs.

16. With the exception of a reduction in the fees paid by compradores, who serve ships, not a single point has been conceded which could benefit foreigners. An obscure suggestion is made respecting the payment of the debts of those hong merchants whose creditors have not yet compounded to receive the amount of their claims in a term of years, and a hope is held out that the port charge, denominated "present," may, after reference to Peking, be diminished, the regulations for that purpose being acted upon next year. But with the exception of these indefinite observations, the proposals made by us to the Viceroy have been treated by the treasurer and judge with an indifference and inattention amounting to contempt. It was therefore inferred, either that they were incompetent to view the subject with the consideration which it deserved, or that the Chinese Government had determined to use every means in their power to reduce our trade to the co-hong system, so often before attempted by them, but now resorted to under the intolerable

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circumstance of a large accumulated debt to foreigners, with the prospect of nearly the whole mass of Government exactions being thrown upon the Honourable Company's commerce.

17. At the time when the report of the judge and treasurer was under our observation, the bankruptcy of Mowqua's hong appeared inevitable. That merchant, in answer to applications made to him for funds deposited in his hands, had stated his inability to meet the demands, unless a remission of three years were granted to him for the period of payment. This proposition, when the ruin of all the merchants might justly be apprehended, was considered quite equivalent to declared insolvency.

18. The number of hong merchants, therefore, at the period referred to, could not be considered to exceed three, the hong of Kinkua and Fatqua being viewed as unable to support the approaching crisis. The ability of the hong of Howqua, Puankhequa and Goqua to meet such heavy demands as would be brought against them might well be doubted. Our attempts to procure the enactment of regulations which would induce respectable natives to act as hong merchants appeared to be disregarded, and every suggestion for the amelioration of commercial affairs passed by with inattention.

19. It became necessary at this juncture to convince the Chinese government that this state of trade could not be tolerated, and that rather than submit to carry it on under such disadvantageous circumstances, we would endeavour to resort to some plan which exhibited a less ruinous prospect.

20. We therefore replied severally, and we trust in such a firm and temperate tone as will meet your Honourable Court's approbation, to the different subjects contained in the report of the judge and treasurer, using nearly the same arguments in favour of our proposals as those by which we had accompanied them in our first representation to the Viceroy.

21. To this explanatory reply we considered it necessary to add the following observations in our address, *viz.* That the Chinese government having, by exactions and impositions, driven nearly all foreign traders to resort to illicit traffic, by which the public revenue was diminished, the trade of the Honourable Company was left to support, almost unassisted, the heavy demands of the port: that we had long, from a principle of equity and a desire to maintain tranquillity, conformed to old regulations, and patiently endured the vexatious demands imposed upon our commerce, while others evaded their share of the contributions by adopting measures to which we would not resort: that in addition to this daily increasing burthen thrown upon our trade, the Chinese Government had by extortion reduced the number of substantial hong merchants to three, a state of affairs which entirely defeated the true object of commerce, *viz.* the exchange of the commodities of the two countries upon just and reasonable terms, for their reciprocal advantage; and that the credit of even these three hong was so impaired by an accumulation of unliquidated debt, that we could hold no further commercial intercourse with them, till the claims upon the merchants, Chunqua and Mowqua, were satisfied.

22. We trust that by this address the apprehensions of the Government will be excited for the preservation of that source of revenue of which they have hitherto considered themselves secure in the trade of the Honourable Company. With the object of strengthening this alarm, we have given permission to the commanders and officers of the Honourable Company's ships to dispose of their investments at their present anchorage, by any means to which they can resort, unaccompanied by the necessity of persons attached to the Honourable Company's service proceeding to Canton.

23. Although we should be unwilling to sanction such a measure, under the circumstances which have usually attended our discussions with this Government, we feel warranted, in the present instance of impending destruction to our trade, to use every weapon which can avert so alarming a prospect. The commercial intercourse necessary to conduct

the extensive mercantile affairs of the Honourable Company is perfectly incompatible with the present condition of the hong. That system, in its most flourishing state, is exposed to many objections, but when reduced to its present number of members, and encumbered with a heavy debt, we do not hesitate to say that the continuance of trade is impracticable. We do, however, confidently hope, that this crisis may by firmness be averted, and some favourable turn take place, calculated to restore tranquillity to the affairs of the Honourable Company in this country.

24. It is with much satisfaction that we have to communicate to your Honourable Court the re-establishment, within these few days, of the credit of the hong of Mowqua, which has met and duly discharged all claims that have been brought against it. Though not disposed to be too sanguine in the inferences to be drawn from this circumstance, it may safely be regarded as a favourable symptom. We anxiously expect the return of the elder Chunqua to Canton, where we hope something definitive will be elicited concerning the affairs of that hong, the recovery of which from its present insolvency we should view as a point of the most vital importance.

25. We have thus detailed to your Honourable Court the progress of our proceedings in conducting the arduous discussion which has fallen to our management, to the date of this despatch. It would be useless to communicate floating rumours occasionally prevalent, which might give rise to false hopes or excite unnecessary alarm; and we consider ourselves upon the present occasion advantageously situated in being placed in a great measure beyond the reach of such reports by our absence from Canton, to which it would be almost impossible to avoid giving partial credence, when daily brought to our notice.

26. We are also convinced that the measure of keeping our ships below the river, and interdicting intercourse with Canton, has been a wise and prudent step. Communications between persons attached to the Honourable Company's service and the merchants could only be productive of feelings of discontent and irritation, while no useful end could be attained by it. We are happy to state that the loss to individuals which must occur from such suspension of trade, has upon this occasion been borne with all the temper and patience which could be expected; and it must be considered highly creditable to the discipline of the Honourable Company's service, that 3,000 seamen should have remained for nearly three months in a state of inaction, without the occurrence of any serious disturbance.

27. While our negotiations can be conducted under such favourable circumstances, we feel confident that they will be terminated by a prosperous result, and have only to repeat to your Honourable Court those assurances, which we have before had the honour to express, that no exertion shall be wanting upon our part which can promote so desirable an event.

We have the honour to remain, with the greatest respect,

Honourable Sirs,

Your most faithful and obedient servants,

(Signed) W. H. C. PLOWDEN,
WILLIAM BAYNES,
CHARLES MILLET,
J. BANNERMAN.

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4.—Letter from the Select Committee to the Court of Directors; dated Macao, 30th November 1829.

To the Honourable Court of Directors of the United East-India Company.

Honourable Sirs:

Par. 1. OUR last address to your Honourable Court was dated the 23d instant, and forwarded, *via* Singapore, in the country ship Mary Anne.

2. We now avail ourselves of the conveyance offered by the country ship Fergusson, proceeding by the same route to England, to convey to your Honourable Court intelligence of occurrences which have taken place since the date of your last advices.

3. An edict has been issued by the Viceroy to the hong merchants, strongly enjoining them to invite and select from their most intimate friends and acquaintance persons fit to undertake the management of foreign trade. This proclamation is couched in the most urgent and peremptory terms, threatening the merchants with the imperial displeasure if the commands contained in it are not complied with. The term of fifteen days only is allowed for the merchants' answer, and the document being dated the 16th November, a reply may daily be expected, informing the Viceroy of the result of the merchants' invitations. The above-mentioned edict professes to remit all fees usually attendant upon enrolling a new hong merchant's name in the hoppo's books.

4. The merchants inform us that they have, in compliance with the Viceroy's commands, extended invitations to all their acquaintances of substance and respectability to enter into the foreign trade.

5. The Viceroy's reply to our last address, alluded to in our communication to your Honourable Court, dated the 23d instant, paragraph 20, has been received.

6. The tone of this document is temperate, and our representations are answered with civility and attention; but the principle that no change can be made in the regulations of the Emperor for the conduct of foreign trade is maintained with the greatest strictness. The arguments used are much the same as those brought forward in previous proclamations.

7. If anything satisfactory can be gleaned from this edict, it is the repetition of the assurance that a despatch has been sent to the province of Gan Hung to cause the immediate return of the elder Chunqua, and that if that person fails to bring with him funds, Government will prosecute for the recovery of the debts due to foreigners.

8. The success of the Viceroy's edict to the hong merchants, alluded to in paragraph 3 of this despatch, can be only proved by the result, which must be speedily known to us. We are not, however, disposed to be sanguine that the object in view, the obtaining candidates for the foreign trade, will be accomplished.

9. The assurance of the Viceroy that Chunqua will be caused to return to Canton, and undertake the management of the hong carried on under his name, as well as the intimation that Government will prosecute for the recovery of the debts of the firm, may be considered ostensible proofs that the re-establishment of that hong is seriously intended. This inference is corroborated by the circumstance of Mowqua having discharged all claims of foreigners against him. If our expectations respecting the affairs of the former merchant are realized, we trust we may be allowed to assume that the preservation of two hongs has been the successful result of our present measures.

10. The Honourable Company's ship Bridgewater passed through the Bocca Tigris without the least appearance of opposition on the 27th instant, and it is now safely anchored in the Cap-sing Moon passage.

11. We have the honour to transmit by the present conveyance our secret consultations from the date of the 23d of February to the 16th of November 1829.

12. We also enclose, Nos. 1 and 2 in the packet now forwarded, a copy of the Viceroy's edict to the merchants, alluded to in the third paragraph of this despatch, and a copy of that officer's proclamation in reply to our address of the 16th instant, mentioned in paragraph 5 of this communication.

13. These two edicts are the only documents of an interesting nature which have come to our hands since the date to which our secret consultations are now transmitted.

14. We forward by this opportunity the annual indent of medicines required for the use of this factory.

We have the honour to be, with the greatest respect,

Honourable Sirs,

Your most faithful and obedient servants,

(Signed)

W. H. C. PLOWDEN,
WILLIAM BAYNES,
CHARLES MILLETT,
J. BANNERMAN.

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5.—Letter from the Select Committee to the Court of Directors; dated Macao,
14th December 1829.

To the Honourable the Court of Directors of the United East-India Company.

Honourable Sirs:

Par. 1. OUR last address to your Honourable Court was dated the 30th ultimo, and forwarded *via* Singapore, by the country ship Fergusson.

2. We have now the honour to transmit a despatch by the French brig *Chumqua*, bound for Manilla and Havre.

3. We have it in contemplation to despatch the H. C. ship *Bridgewater* from the anchorage of the *Cap-sing-Moon* as soon as her cargo, which will be composed of winter teas, teas of last season remaining in the market, and the homeward investments of some of the commanders of the H. C. ships, can be procured from Canton. Arrangements have been made for the conveyance of these teas by country ships from Whampoa to the *Cap-sing-Moon* passage, and we expect that the whole of them will shortly be on their way down the river. We trust therefore that the departure of the H. C. ship *Bridgewater* on her homeward voyage will not be long delayed.

4. We have replied to the Viceroy's edict, which was forwarded a number in the packet transmitted per Fergusson, as mentioned in paragraph 12 of our despatch, dated 30th ultimo, sent by the same conveyance. We stated concisely that the liquidation of the debt from the hong merchants to foreigners, which the Viceroy had informed us should be forthwith paid off, would be highly desirable, as it would remove a principal obstacle to natives becoming hong merchants. We acknowledged his Excellency's intention to meet our wishes, which had been exhibited by repeated invitations to natives to engage in the foreign trade; but we added, that as these exhortations had been proved fruitless, by the fact that no candidate had as yet offered himself for that purpose, we could only ascribe this reluctance to the causes which we had before enumerated. Under present circumstances, we requested his Excellency would permit us the alternative of trading with any natives promiscuously, leaving us to make such selection of persons as we might think proper.

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5. We requested at the same time the Viceroy's sanction for the removal of our winter teas from Canton by Chinese boats to the ships.

6. An edict has been issued by the Viceroy inviting natives to become members of the hong, with the condition, that if experience shows either that they are themselves incompetent to undertake the management of foreign trade, or that their dealings prove unprofitable, they may resign the situation by simply intimating that it is their wish to retire. The Viceroy at the same time repeats the assurances which he has before given, that no exactions whatever will be made by the hoppo or his officers on the establishment of a new hong.

7. Upon such terms it is clear that the foreign trade must become profitable to those engaged in it; and the reluctance of natives to come forward, if not removed by this proclamation, must be attributed to want of confidence in the professions of the Government, who by their arbitrary acts towards those hitherto engaged in the trade, have thrown a degree of odium on the situation which they now find it impossible to overcome.

8. The Viceroy has issued a proclamation in reply to our address alluded to in the 4th paragraph of this despatch, wherein he repeats former arguments, evades the question of the removal of our teas from Canton, and states that our request for the liquidation of the foreign debt cannot be immediately complied with. His Excellency concludes by declaring that any further representations which we may make on these subjects will be returned unopened.

9. This latter document only reached us on the 9th instant, and we have not yet offered any reply to it. We are influenced in postponing our answer by the arrival of the new hoppo in Canton, which event took place on the 11th instant.

10. We feel desirous to see the effect produced by the line of conduct which the hoppo may adopt on assuming the charge of his office, before we proceed to take any further steps in this arduous discussion. The state of Chunqua's hong will also be determined by the arrival of the late partner of that establishment. This latter point must be viewed as one of the deepest importance, the stability of the other hongs being intimately connected with it.

11. It is with sincere concern that we feel ourselves unable to convey to your Honourable Court intelligence of a more satisfactory nature of the posture of your affairs in this country, than what has been detailed in the preceding paragraphs; nor should we feel ourselves warranted in hazarding any conjecture on the probability of a termination of this serious discussion at an early period. We are of opinion, however, that firm determination of purpose is the only line of conduct to which we can look for ultimate success. We feel confirmed in the adoption of this principle, by the conviction that our requests have been reasonable, that the preservation of this valuable trade can only be accomplished by a change of system, and that the failure of the attempt that has been made to check the approaching annihilation of our commerce to this country would be followed by additional acts of extortion and oppression on the part of the Chinese Government, which would accelerate that crisis which we have endeavoured to avert.

12. We beg to repeat to your Honourable Court our assurances that we shall use every exertion to restore affairs to that tranquillity and prosperity which it is so desirable to preserve; and that while we consider it our duty to arrest the progress of impending destruction to this trade, we are fully impressed with its importance, which will be duly borne in mind in the discharge of that trust which has been confided to us.

We have the honour to be, with the greatest respect,

Honourable Sirs,

Your most obedient and faithful servants,

(Signed) W. H. C. PLOWDEN,
WILLIAM BAYNES,
CHARLES MILLETT,
J. BANNERMAN.

6.—Letter from the Select Committee to the Court of Directors; dated Macao,
29th Dec. 1829

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To the Honourable Court of Directors of the United East-India Company.

No. 2.

Honourable Sirs:

Para. 1. OUR last address to your Honourable Court was dated the 14th instant, and transmitted by the French brig *Chunqua*, bound for Havre *via* Manilla.

2. We now avail ourselves of the departure of the Danish ship *Norden*, with the intention of proceeding direct to the English Channel, to forward this communication, accompanied by our secret consultations from the 16th of November up to the 21st instant.

3. We regret to be unable to report to your Honourable Court that any favourable symptoms have been developed in the appearance of commercial affairs here since the date of the despatch above alluded to.

4. The elder *Chunqua*, who was reported at one time to be upon his way towards Canton, and to have approached that place within a distance of three or four days' journey, has not arrived. This delay has not been satisfactorily explained; and it may naturally be inferred, that the person alluded to has found means to bribe the officers of Government to whom the duty of conducting him to Canton was entrusted, and who, under false pretexts, will allow him to linger on the journey (if indeed he has commenced it) till the affairs of the hong formerly under his management have been settled, either by the firm being declared insolvent, or by its receiving such assistance from the other hong merchants as will enable it to continue its commercial transactions with tranquillity. The former view of the affairs of this hong however presents the most probable aspect, and we can at present contemplate it in no other light, than that of inevitable bankruptcy.

5. We are informed that both Europeans and natives in Canton are of opinion that the bankruptcy of the hong of *Chunqua* must inevitably be succeeded by that of *Mowqua*, *Kinqua* and *Fatqua*. It is indeed rumoured that the demands upon those three hongs on account of Government duties would already have caused their failure, if considerations of policy had not induced the Government to refrain from enforcing their claims at this alarming crisis. The credit of all the other members of the hong, with the exception of *Howqua*, and perhaps of *Puankhequa*, has fallen extremely low. Every expedient is said to have been resorted to for raising money, which, from the prevailing want of confidence, is lent at a heavy interest, amounting we are told to fifteen and twenty per cent; but those who would avail themselves of this tempting opportunity to employ funds are deterred, even in instances where goods have been offered as a pledge, by the consideration that property cannot be placed in any place of security, if the hongs of the two merchants above-mentioned are excepted.

6. In fact, it is scarcely possible to contemplate a more deplorable condition than that to which the hong is now reduced, and which it is shown by facts daily brought to our notice can be only relieved by a radical change of system. However, therefore, we must regret the existence of those causes which induced us to assume the grounds upon which we now stand with the Chinese Government, we feel convinced by the experience of daily occurring events of the necessity of the measures adopted by us. It would be a forfeiture of the duty which we owe to our honourable employers to shut our eyes to the alarming crisis of affairs, while additional proofs of the justice of our apprehensions are successively forced upon us, all tending to confirm the opinion that this valuable trade can only be extricated from its accumulated embarrassment by a steady perseverance to obtain a material alteration in the mode of conducting it. We determine, therefore, to adhere strictly to the line of proceeding by which we have been guided from the commencement of the discussion to the present date. Although this course must necessarily be pursued at a heavy

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sacrifice of time and property, it is that to which alone we can look for a satisfactory termination, and for which we hope to receive the approbation of your Honourable Court.

7. The Viceroy's edict recorded under date the 20th November of our secret consultations, directing the hong merchants to select persons from their own family or connections to become members of the hong, and allowing them the brief period of half a month to accomplish that object, although couched in the most urgent and imperative terms, seems to have entirely failed to produce the desired effect.

8. The inefficacy of the Viceroy's proclamations, proved by the opposition to his commands that has been exhibited in this instance, and his failure to cause the return of the elder Chunqua, would warrant the inference that this officer's power is very limited, excepting when exerted to the annoyance of foreigners. The obstacles presented in these cases to the adjustment of affairs have however been removed by our proposal that his Excellency should sanction our dealing indiscriminately with any native whom we may please to select. This privilege would in some measure smooth the way to a termination of the discussion.

9. No notice of the situation of commercial affairs at the port of Canton has yet been made by the newly-arrived superintendent of customs; we consider that we have allowed a sufficient time to elapse for this officer to take measures for restoring the trade to its former tranquillity had he entertained such an inclination; but as no such intention has been manifested, we have now drawn up an address to be presented to him.

10. We have alluded to the facts which have already been brought repeatedly to the consideration of the Viceroy, and recapitulated what we have proposed as apparently the most probable means to effect the removal of these obstacles to the conduct of foreign commerce. We shall appeal to the hoppo, in capacity of deputed superintendent from the Emperor, to preserve and protect the interests of this trade, for redress of grievances under which it labours, and throw upon him the responsibility of risking its destruction by continued refusal to listen to just and reasonable demands.

11. We shall conclude this address by informing the hoppo that if our representations are still treated with indifference, we are prepared to lay a full and circumstantial detail of the system of corruption and extortion exercised by the local Government of Canton upon the foreign trade before the supreme tribunal of Peking.

12. We have resolved to adopt this course as the only resource left to us when redress has been refused by the local Government to repeated representation; and although much loss of time must necessarily be incurred, and many obstacles present themselves to carrying our project into execution, we do not consider that these objections are sufficient to discourage the attempt. The Supreme Government of this empire has shown itself desirous to encourage trade when peaceably conducted, and sensible of the advantages which result from it. It may therefore be hoped that suggestions conducive to the tranquil preservation of commercial interests will meet consideration, and that indisputable claims upon Chinese subjects will find redress.

13. We shall have the honour to communicate an account of our further proceedings by the H. C. ship Bridgewater, whose despatch from China we hope will be effected by the 20th of the ensuing month.

14. We have the honour to transmit herewith our secret consultations from the 16th November to the 21st instant, and our estimate of teas for this season.

We have the honour to be, with the greatest respect,

Honourable Sirs,

Your most obedient faithful servants,

(Signed) W. H. C. PLOWDEN,
WILLIAM BAYNES,
CHARLES MILLETT,
J. BANNERMAN.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1035

7.—Extract China Secret Consultations ; Macao, the 16th November 1829.

To the Commanders, Officers, and all persons attached to the Honourable Company's ship.
Sir :

THE President and Select Committee, feeling desirous to alleviate by any means in their power the detriment to your commercial affairs, which must result from the present impediments to trade, have directed me to convey to you and the officers of the Honourable Company's ship under your command, their permission to dispose of merchandize, your property, through any channel or in any manner of which you can avail yourselves, without the necessity of persons attached to the Honourable Company's ships resorting to Canton.

I am further directed to inform you, that the president and select committee contemplate the necessity of removing the Honourable Company's ships to another anchorage, for which purpose you will be pleased to hold yourself prepared.

I have the honour to be, Sir, your most obedient servant,

(Signed) G. B. ROBINSON,
Acting Secretary.

To G. B. Robinson, Esq. Acting Secretary, &c. &c.

Sir :

Macao, 18th November 1829.

I HAVE to acknowledge the receipt of your letter of the 16th, conveying to me the permission of the president and select committee for myself and officers to dispose of our merchandize in any manner or through any channel we could. I am fully sensible of the kind intentions of the president and select committee, and feel obliged to them for their consideration ; at the same time I beg leave most respectfully to state, that I look upon that permission as a boon offered to me, which I could not make use of without disobeying, in my consideration, one of my most positive orders from the Honourable the Court of Directors, that of carrying on illicit trade.

I shall hold myself in readiness to proceed to whatever anchorage the president and select committee may order me to take up.

I have, &c. &c. &c.
(Signed) W. HOPE.

To Captain Hope, Commander of Honourable Company's ship Herefordshire.

SIR :

Macao, 20th November 1828.

I HAVE the honour to acknowledge the receipt of your letter of the 18th instant, which has been laid before the president and select committee ; and I am directed by them to inform you, that without entering on the question of what your orders are from the Court of Directors, they must remind you that when in China the Honourable Court have directed you to place yourself under the orders of the select committee.

I am further directed to state that, as the permission given you to dispose of your investment left you at perfect liberty to act upon it or not, as best suited your convenience, the president and select committee do not see the smallest necessity for the observation in your letter, referring to the orders of the Court of Directors as connected with illicit trade, unless your intention was, as far as the opportunity permitted, to make known to

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tions, 20 Nov.
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the Honourable Company's authorities in China your reluctance to enter into their views in carrying into effect a measure which they considered necessary for the interests of their honourable employers.

I have, &c. &c. &c.

Signed by the Secretary.

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tions, 20 Nov.
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The following letter has been received from Captain Hope, in reply to that addressed to him by our Secretary on the 20th instant.

To John Jackson, Esq. Secretary, &c. &c. &c.

Sir:

Macao, 22d November 1829.

I BEG leave to acknowledge the receipt of your letter of the 20th, and at the same time I take the liberty to assure the president and select committee, that my letter of the 18th was written under feelings very different to the motive imputed to me; and I can only regret that the president and select committee should have considered me capable of entertaining the remotest idea of offering any obstacle to the carrying into effect their present views

I have, &c. &c. &c.

(Signed) W. HOPE.

8.—(No. 1).—Address to Viceroy, and his Reply on Disabilities of Trade.
(Oct. 15th, Par. 1.)

Extract China Secret Consultations, 5th October 1829.

The President, Messrs. Plowden, &c. to His Excellency the Governor, &c.

A respectful statement.—On the 3d of the present moon we received your Excellency's important edict, declaring that Lew-yang-kub, that is, Lew-ching-shoo, who formerly had the management of Tung-shang-hong, would be sent for from Ganhwuy and brought to Canton to be dealt with; also, declaring that, if there were substantial persons who could be depended on, you desired to constitute them merchants for foreign trade. We thank your Excellency for the intention of bringing to Canton, bearing money with him, the above-named person, and for the design of adding to the number of merchants for foreign trade.

But since there is that intention, and no one will accept of the invitation, there must be some secret cause. As your Excellency is placed in an elevated situation, and has not intercourse with foreigners, selfish men have an opportunity of presenting solely their own selfish views, and the true state of affairs is not made manifest. Hence it is incumbent on us to state in detail the mode of management which foreigners wish for, according to the enlightened principles which all great commercial nations fully understand.

The sentiments we now present have not by any means been hastily adopted, but are the result of long deliberation. For the existing regulations by which commerce is conducted at Canton have now become antiquated and decayed. The old mode of management does not suit the present state of the commercial world. Hence the foreign commerce at the port of Canton is at this moment in a most ruinous condition.

If Government will not take the mode of management, and radically reform it, there is reason seriously to apprehend that the trade cannot be restored. If still, instead of a radical reform, the affairs be glossed over, merely to stop censures from higher authority,

the evil day cannot be long averted. Unless an immediate reformation of the mode of intercourse between natives and foreign merchants take place, the trade of Canton cannot be preserved. This is what every body knows.

Not only we, who reside in Canton; not only the Company in England; not only the Government of the English possessions in India; not only the English merchants in China and India, who clearly understand the principles of commerce; also the American merchants, the Dutch merchants, and the merchants of every nation, one and all, know it; but the thong of Mandarin merchants, who may seem to have made money by the old mode of management, also know very well that the present state of affairs absolutely compels the adoption of some great change in the management of commercial affairs at Canton. Beside, the local Government has sanctioned the idea of appointing more merchants for foreign trade; and his Majesty has, in consequence of the embarrassment of the hong, allowed an extension of the term of paying the public contributions towards the expenses of the army. Thus it may be seen that high and low are all aware of the distresses of commerce at Canton.

Unless it be determined to ruin entirely this important and great commerce; unless it be determined to force thousands, and tens of thousands, who depend on this commerce, out of a livelihood, and to sweep away the revenue derived from it, the old regulations must be altered.

If the old regulations be not immediately altered, a necessity will be laid on foreignships to seek some other place where, for slight cause, they shall not experience extortion and detention, and there trade, just, as of late years, many small vessels of all nations bringing cargo, have not entered the port, but remained outside, going and coming when they pleased, and carrying on a smuggling trade. These illegal proceedings have been occasioned by the clandestine fees to a large amount extorted, and the detention and trouble to which these small ships were subject. Thus a defalcation in the revenue occurs, and constant danger of disturbance exists. Since we earnestly desire that the commerce of Canton may revive and prosper, and hope that the regulations suggested below must appear to your Excellency as necessary, just suited to the times, and those alone by which this trade can be preserved, we respectfully state them in order, as follows:

There are two reasons why opulent and respectable men will not come forward and voluntarily undertake the duty of Mandarin hong merchants. First, because the hong merchants are often subjected to insult, extortion, and vexatious detentions at the hoppo's office, by the kingehing secretary, the attendants, the clerks, &c. to a degree that it is difficult for the human feelings to bear. Therefore, people are unwilling to become hong merchants. A rich merchant's son has been heard to say,

“ Ning wei yih chih kow.
Puh wei yang shang che show.”

I had rather be a dog
Than a head hong merchant.

Secondly, according to the old resolutions, when once a man entered the hong, he became a prisoner for life. Although by the toil and labour of many years he had attained affluence, was now old and his strength declining, and owed no one anything, he was not allowed to retire and return home. A hong merchant has said, “ I would willingly give eight-tenths of my property to Government if they would allow me to retire, go home, and enjoy the remaining two-tenths.” This being the case, how can an invitation succeed in bringing any to purchase the hateful responsibility of a hong merchant?

This old regulation must be altered, for if not, no one will fill up the places of those hong merchants who are falling off one after another. If the laws allow hong merchants

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to retire when they please, after having cleared off their accounts ; also, if they disallow the hoppo's secretary and others to insult them, extort money from them, and for trivial causes detain them whole days in the public office, thereby preventing them from attending to the business of their hong ; moreover, if at the time of becoming a merchant to deal with foreigners, no fees are exacted for a license ; then we consider that there are many outside shopmen and small merchants, perhaps twenty, thirty or more, the more the better, who would be willing to obey the invitation of Government, and come forward to engage in foreign commerce.

But to cause the new merchants to assist the commerce, while they themselves obtain just gains, and punctually pay the national revenue, it seems necessary that the suggestions below drawn out, and respectfully stated to your Excellency, for your examination and approval, should be adopted.

First, Tung-shang-hong must not be allowed to fail ; but Lew-ching-shoo, bearing money with him, must return. If Tung-shang-hong fails, foreign creditors will doubtless become clamorous, and require the immediate payment of all their debts. They decidedly will not submit to be defrauded of their property, and afterwards wait five or six years before the whole amount is paid.

Second, The new merchants for foreign trade, whether twenty or fifty houses, must not have to pay the debts of other hong that fail. Neither natives nor foreigners are to be paid ; but each hong shall be required to pay only its own debts. Thus, an excessive trust in hong merchants will be wholly eradicated ; and foreign merchants must not demand of the remaining hong merchants, nor petition Government to obtain payment for others who fail.

Third, The old hong Mandarin merchants, from the day that the new regulations are officially proclaimed, must not pay the debts of other hong. But on that day they must pay off entirely what they owe, or if not, they must that day be required to make known to all men the amount of their debts.

4. The debts of the hong which have already failed and are not yet paid off, must be paid by a per-centage on all the export and import trade, annually passing through all the hong. A small per-centage from the whole amount will be sufficient. Both the new and the old hong must all equally pay according to the same regulation ; for if not, the old hong will not be able to stand long ; further, the old debts must still be paid according to the times already fixed.

With respect to duties, since the foreign merchants have repeatedly waited long for the payment of hong merchants' debts, it seems reasonable that Government should extend the period of payment. In a few years the per-centage will be sufficient to pay all off, after which it will cease ; for henceforward, if the new regulations are adopted, there will never be occasion for the aid of the per-centage.

5. The import duties must be daily levied and paid within five days, the same as in the case of exports ; thus there will appear no responsibility for duties. Being paid daily, there will never be a day's failure ; and the advantage of duties being daily paid sooner and more certainly will be ensured.

6. It will be necessary to allow foreign merchants to hire warehouses, and have them under their own management, that they may preserve the goods deposited in them ; for according to the new regulations suggested, since there will be no security merchants, and the new merchants may sometimes be without capital, this regulation is indispensable. Again, the foreign merchant when he warehouses his goods, must pay the duties in cash the same day through the officer appointed by Government, without passing through the hands of the hong merchants or linguists. Thus there will be no fear of smuggling.

7. None of the hong for foreign trade shall be required to become security for foreign ships, if the regulations above suggested be made law ; since the duties will be daily paid,

no occasion will exist on that account for the responsibility of security merchants; and as to other affairs, since the security merchants really cannot control the actions of foreigners, the law requiring security merchants only assists the hoppo's office to make pretexts and extort money; so that both natives and foreigners are vexatiously hindered and distressed by minute interference. Further, foreign ship captains shall not be required to employ either for their factories or ships Government appointed compradores, because the compradores who purchase a license, having to pay so much for it, when they buy provisions, are obliged to charge exorbitantly to refund themselves; this is a great grievance to foreigners. It is reasonable that all ship captains should be allowed to employ whom they please to go to market, and with ready money purchase provisions at the market price.

8. For the entrance of foreign ships into the port, the charges at present exacted by all sorts of offices must be diminished; after which, those remaining to be paid should be in proportion to the size of the ship; small ships doubtless paying less than large ones; and the money to be levied should be paid on board ship by the captain to the proper officer, who shall immediately give a receipt to the captain.

Again it is said, that hereafter, ere long, according to every one's opinion in Europe, there will be changes concerning the regulations for conducting the China trade, and many small ships will come which cannot pay heavy port charges. They will be obliged to stay outside, which will lead to smuggling and disturbances, and loss of revenue. Thus the revenue, instead of being increased, will perhaps be reduced one half or more, till at last no ships enter the port, and there will be a total defalcation of the revenue, and a great deal of disturbance and confusion.

The mode of managing above suggested has been carefully examined and deeply considered; and we now state it to your Excellency, because the old regulations for conducting the foreign trade have at last fallen to the ground; and although those suggested may not be altogether perfect, they are still more desirable than the present utter confusion and ruin both to natives and foreigners. In stating these things, we desire to point out which is for the true welfare of all parties, if we may thereby preserve the trade of Canton. We have therefore respectfully drawn out the above suggestions in detail, and humbly hope your Excellency will immediately favour them with that consideration and careful examination which their importance demands, and grant your approval, that they may forthwith pass into laws.

With profound respect, this document is laid before your Excellency, &c.

Governor Le in Reply, dated October 11:—Received October 14th, 1829.

Le, Member of the Military Board, Governor, &c. &c. to the Hong Merchants.

THE English chief, Plowden, and others, have represented. (*Here there is an entire copy of the Committee's last letter.*)

On this coming before me, the governor, I find that the affairs of the hong merchants have of late become "sickened and debased."—It is right for me to adopt measures which shall be adhered to.

Among the several topics which the said chief and his colleagues have suggested, there are some which may perhaps be adopted.

I have ordered the treasurer and judge to meet and deliberate on the subject; and I hereby order the hong merchants to communicate my commands to the said chief and others, that they be acquainted with (or informed of) this.

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Let them wait till the treasurer and judge take the statement of the said chief, and with all their hearts and minds examine deeply, deliberate safely, on each and every point suggested, and then report clearly back to me, that I, the governor, may re-examine, decide and order obedience.

These are the commands.

Taou Kwang,
9th year, 9th moon, 14th day.

Secret Consulta-
tions, 1 Nov.
1829.

(No. 2.)—Edict of Viceroy, brought by Hong Merchants; 1st November.
(Nov. 23d, par. 6.)

Le's, Governor, &c. Commands to the Hong Merchants.

It appears that hong merchants for foreign trade have successively shut up and stopped, and that now only seven remain.

Yen, the former hoppo, reported to the Emperor, and received an imperial command, that hereafter, if any persons of good family and property should request to be made merchants, they should be sanctioned and make a trial; respect this.

Now, moreover the English, the Indian and the Dutch foreign merchants have all petitioned, requesting that more hong merchants should be made, and the road of commerce more widely opened. It is doubtless right to hasten and publish an invitation to become merchants, that help may be afforded. Uniting these circumstances, an order is forthwith hereby issued to the two directing merchants, Howqua and Mowqua, to assemble the other merchants immediately, and from among persons with whom they are well acquainted, invite some substantial ones to become merchants. Avail yourselves of the time in which I am acting hoppo, and only being security that the merchants are truly substantial, bring them to my office, and I will immediately sanction their acting. All the old fees of the hoppo's office I will certainly dispense with; and none of my servants, clerks or secretaries, shall be allowed to extort a candareen or a cash. If you can bring several merchants, the more the better; but if you continue to gaze idly about, and not on an early day contrive for yourselves, hereafter you will find it impossible for a single beam to support the house, and the evils will be more than you can count with your fingers. Why will you not see your own danger?

As I am now acting hoppo, I am not afraid to instruct you earnestly, and command perspicuously, wishing you to consider deeply, and be anxious for things distant, that you may hasten to devise measures which all may put their hands to the burden, and then it will be easily lifted.

Thus the public concerns will be preserved entire, and you will thereby protect yourselves. Both ends will be obtained.

At present a new hoppo is on his way from Hwae to Canton. In little more than a couple of decades he will arrive at his office; and he will then be solely responsible for what is done. After, I will deliver up the seals, I shall not overpass my own dish to contrive for another person. Earnest, earnest are these commands.

Taou Kwang,
9th year, 9th moon, 25th day; (October 22d, 1829.)

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1041

(No. 3).—Address to Viceroy, and his Reply and Edict respecting ship Bridgewater
(November 23d, par. 9 and 10.

Messrs. Plowden, &c. to his Excellency the Governor, &c.

A respectful address.—We had to be thankful for our former statement having been examined and replied to on the 14th of the 9th moon, “sanctioning and commanding the treasurer and judge of Canton to take the several topics suggested, and with all their hearts deliberate carefully on each, and report the result to your Excellency.” As yet we have seen neither report nor decision how affairs are hereafter to be conducted.

Our views are still the same as before stated; and every day elicits more evidence that the several topics suggested are one and all proper and necessary to be granted. Since at Whampoa and Canton there is now no commerce, and till it be decided to concede, it seems as if there could not be any, we request that the grand chop of the Company's ship (commanded by Manderson) may be immediately issued, and that she may quit the port and go and join the multitude of ships of every sort which are anchored outside, and that we may hereafter act as we see proper.

While writing this, we also send an order to Captain Manderson to spread his sails and go out of the port.

For the above special reasons, we, with great attention and respect, lay this before your Excellency, that you may examine and grant, &c.

6th day, 10th moon, 9th year of Taou Kwang;
November 2d, 1829.

Governor Le to the Hong Merchants, in reply to the Committee's Letter of
November 2d, 1829; issued the 6th, received the 8th.

Le, Member of the Military Board, Governor of Canton, &c. hereby issues his commands to the hong merchants.

The English chief, Plowden, and the others, have presented a statement, saying,—(*Here follows a Copy of the Committee's letter of the 2d.*) on this coming before me the Governor, I hereby, according to the facts, issue the following reply:—

Some time ago, the said chief and others presented a statement of various particulars; to consider which, with all their hearts, I directed the treasurer and judge to meet. Since that time I have repeatedly urged them to send in their report, and in a few * days it may arrive. Let the said chief and others quietly wait for orders to be obeyed.

As to the request for Manderson's grand chop, I find, on examination, that foreign ships must first be measured, and pay the duties according to law, ere the grand chop be given. Now although Manderson's ship has been measured, she has not delivered her cargo and paid the duties; how can a wilful disobedience to old laws, and an abrupt request to give the grand chop, be admitted?

Beside copying the statement sent, let one be given to the said merchants, that they may forthwith paste it up against the foreign factories. And order explicitly the proper security merchants to be still more attentive, and take precautions to guard against illegality;† and let him instantly urge Manderson's ship to open her hold and deliver her cargo. This is important—oppose not. These are my commands.

Taou Kwang,
9th year, 10th moon, 10th day.

* The expression usually means two or three days.

† The phrase is the usual one when the war-boats are ordered to guard against ships of war, &c.

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(No. 4.)—Report of Judge and Treasurer; received 12th November.
(Nov. 23d, par. 15.)

Governor Le, in reply to the Committee's suggestions of October 5th; dated 10th Nov.
received 12th, 1829.

Le, Member of the Military Board, Governor of Canton, &c. to all the Hong Merchants,
for their full information.

Secret Consulta-
tions, 16 Nov.
1829.

It appears on record, that the English chief Plowden, and others, presented several suggestions concerning commerce, which I commanded the treasurer and judge of Canton to deliberate about, and state clearly to me the result, that I might examine and decide: those officers have met, deliberated and reported. They say;

1. Substantial merchants not being allowed to retire, is a regulation reported to the Emperor by a former governor, Pak, and received the imperial sanction. At present, if that which the said chief requests were granted, that hong merchants might retire, then as there are at present but seven houses, if the substantial merchants were allowed to make pretexts and retire from business, then there would remain only a few embarrassed houses, which would occasion failure of the revenue; and foreign debts could not be paid, which would involve in trouble persons from remote parts. That which is requested, it is decidedly difficult to grant. If indeed hereafter a great many new merchants be made, and they are all substantial and intelligent; and should any of the old merchants be really incapable of transacting business, then they may petition the governor and hoppo, and beg to retire, waiting for an answer, which they must obey.

2. As to what is said, that substantial men will not become merchants, because they are subjected to insult and extortion by the hoppo's secretary, clerks, &c., and are required to pay a fee; we find, that concerning an invitation to become new merchants, the governor has already issued an intensely urgent edict, commanding the several hong merchants themselves to invite, persuade and induce some to fill the situation. Moreover, he commanded them to avail themselves of the time of his being acting hoppo, and he would dispense with all fees, and not allow any of his servants to extort a eandareen or a cash. This is what all the hong merchants know; and hereafter, when the new hoppo receives the seals, he will no doubt strictly enjoin his servants and clerks that they are not allowed to extort money.

3. Another topic adverted to in the representation sent in is, that Chunqua's hong should not be allowed to fail; we find that Lew-ehing-shoo, of Tung-shang-hong, has already been written for by an official communication sent from the governor to the fooyuen, of Ganhwng province, and bring him up, and forward him to Canton. It is right to wait till the day when Lew-ehing-shoo arrives, and then contrive and manage.

4. Again; it is suggested, that the new-made hong merchants should not pay the debts of other hongs that fail. We find that an imperial order has been received, sanctioning the making of merchants, with the security of one or two existing merchants. Hereafter, should a failure occur, only those who became sureties will be required to pay for the others. The merchants who did not become sureties will not have to regard or be anxious about it; but the fixed law is, that foreign merchants shall deal only with hong merchants, and they are by no means allowed to lend money to hong merchants. Hereafter, foreign merchants shall be disallowed to lend money secretly to hong merchants. In all barter transactions, let the foreign merchant at the close of the year, when buying and selling affairs are completed, himself report clearly to the hoppo whether or not the hong merchants owe him money; and let every hong merchant report to the hoppo distinctly whether or not he is in debt, giving a bond to that effect, to be examined and produced as evidence. They must not, as heretofore, when ships quit the port, vaguely assert that they are not indebted, and to slur over the business. After this consultation, in obedience to orders,

shall have been reported, if any hong merchant fail, let it be ascertained whether the foreign claim had been reported to Government, and if so, then according to law let the debt be paid. But if it had not been reported, then let it not be paid; and if an appeal be made to Government against the creditor, let it be disregarded.

As to the foreign merchant who, in disobedience of the laws, secretly lends money to hong merchants, let no prosecution for recovery be allowed, and, no doubt, that will eradicate the evil of foreign merchants giving unlimited credit to the hong merchants.

5. Again; it is said the hong merchants must pay off entirely what they owe, if not, they must be required on that day to state publicly, that all men may know how much they owe, &c. As to debts owing by hong merchants to foreigners, whether they shall be prosecuted for or not, must be decided by the preceding regulations; at present, what debts are owing by hong merchants to foreign merchants, no Government office has the means of knowing. It will be right to order the foreign merchants and the hong merchants to make up their accounts, and report the same to the hoppo's office, to be there examined. If the hong merchants defer long in paying, then may the foreign merchant be allowed to prosecute for payment. If hereafter other debts be incurred, let a distinction be made, and the affair managed according to the new regulations.

6. Again; it is said, that for the hong debts a small per-centage will be sufficient, and for the hongs which have already failed, owing money to foreigners heretofore, application is made to all the merchants, who annually from the Consol charges pay according to the amount. If new hong merchants be made, it will be right that they also should pay. Since for the hongs that have already failed, owing money to foreigners, a certain number of years has been fixed, in which to pay the whole amount; if again a small deduction be made, it will necessarily protract the time. Not prevent the practicability of paying off in the number of years originally fixed, which will be still more inexpedient for the foreign merchant; it is right to continue the old rule.

7. Again; it is said the import duties should be levied daily, and paid within five days. We find that the woollens, camlets and other goods imported, are landed by the foreign merchants, and stored up in the foreign factories. If sometimes the price falls a few days, how can he sell his goods. Beside, the melting and forming prime silver, to pay the duties, requires a few days; if the period of paying the duties be too short, it will be attended with a great many inconveniences. Hereafter, it will be right to require the duties to be paid within twenty days from the day of examining the goods. Goods sent to Canton often arrive without the owner arriving at the same time. When the goods arrive first, let the captain of the said ship, and the appropriate foreign merchant, be responsible for the duties. As to foreign merchants, who store up their goods in the foreign factories, after they have done so, if the goods be sold to a hong merchant, the duties shall be paid by the hong merchant, according to the time limited. If they are not yet sold to a hong merchant, and the period for paying the duties has arrived, the foreign merchant will be required to pay over the duties to the security merchant at the limited time.

8. Again; it is said that the foreign merchant should be allowed to rent warehouses, &c. We find that import-cargo, whether the hong merchant has fixed the price or not, is all delivered and stored up in the security merchant's warehouse. Woollens and camlets being very valuable commodities, before the price is fixed by the hong merchant, they are stored up in the foreign factories. Now the chief desires himself to rent warehouses, to store goods in. Since, however, it does not accord with former regulations, and it is apprehended connexions would be formed with traitorous Chinese, and disturbances created, where it would be difficult for the hong merchants to search and examine, that which is requested decidedly cannot be done. His paying the duties himself is also a subject concerning which it is useless to deliberate. But goods stored in a hong merchant's warehouse, if before the price be fixed, the foreign merchants say clearly the money must be paid before the goods be removed, and the hong merchant clandestinely sell them, and does

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not pay the money for them, then the case will not be different from robbing and selling them; and the foreign merchant will be allowed to give information to Government, and prosecute for the recovery of the money according to law. Still let the hong merchant be ordered, that when he has completed the purchase of the cargo of any foreign ship, he shall report the same to the hoppo's office, to be preserved on record.

9. Again; it is said that neither security merchants nor compradores need be used, &c. We find that heretofore the law has been, that foreign ships entering the port, they must throw themselves on a hong merchant, to become security for them. The security merchant requests Government to measure them, that they may unload; and all the duties and affairs of the said ship, coming in and going out of the port, and requesting a port clearance, must be managed by the security merchant. The security merchant must also examine whether the ship has on board or not prohibited cargo. Unless security merchants be employed, there is no person to make responsible, which, on many accounts, is very inexpedient. As to the appointment of compradores for foreign merchants, and giving them a license to act through the *tungche* of Macao, it is to purchase provisions for the foreigners. If compradores be not appointed, then foreigners dealing with the natives will perhaps fall into disputes about the increase or diminution of the price, and disturbances be occasioned. The request now made, that security merchants and licensed compradores be dispensed with, it is inexpedient to grant. As to what is said, that when compradores request a license, a great deal of money is required, it is right to order an investigation into the subject. What is proper to be done away with, let it be forthwith done away with; and what is proper to be diminished, be forthwith diminished, and no extortion be again permitted. Further: Order the hong merchants occasionally to stick up against the consoo-house a list of the market-price of provisions, for the information of all foreign merchants; then if compradores make an exorbitant demand for the price of things, the foreign merchant may himself refuse to give it.

10. Again; it is said that foreign ships entering the port, the fees and charges of all the Government offices must be diminished; and for the remainder that it is proper to levy, they should be according to the size of the ship. We find that when foreign ships entering the port, the measurement fee being divided into three classes, is a fixed regulation of long standing; how then can we deliberate on diminishing it. The enter-port fee is the same on all ships, whether large or small. There is here unavoidably a want of discrimination; but this is a regulation which has existed ever since the reign of Yung Ching; and has been acted upon for more than a hundred years, and mutual tranquillity has been preserved thus long. The money as it is levied on the ships is forwarded to the board of revenue at Peking, and is by no means received by the Government officers of the province of Canton. Now the said chief requests that a distinction should be made between large and small vessels in levying the fee; but this is taking a long fixed regulation, and abruptly expecting it to be altered; and this implies changeableness. Besides, this business must necessarily be reported to the Emperor, and his pleasure be requested to deliver the question to the board for their consideration: whether it may be granted or denied, cannot previously be known. Moreover, suppose the board does agree to diminish the charge, and receive his Majesty's sanction to do so, still the foreign ships of other nations have this year all paid according to the old regulation, and made every possible despatch in taking down cargo, and quitting the port. The English alone, one nation's merchant ships, have delayed; if at last they obtain a diminution, it will be managing in two ways, and will not be viewing all with equal benevolence. It will be right that this year the foreign ships of all nations in one manner pay the duties according to usage; afterwards, whether the present fee shall be diminished according to the size of the vessel, after an imperial order has been requested, the board deliberated and reported if his Majesty graciously sanction it, it will be right to commence on the day in the tenth year of Taou Kwang, on which the board's answer is received, and in obedience thereto levy a smaller sum.

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11. As to what is said, that the measurement charge should be paid by the ship captain to a Government officer at the time of measurement, and a receipt be given to the captain, &c.; we find that the measurement of foreign ships and other charges have been heretofore managed by the hong merchants; and foreigners were not originally required to have any intercourse with Government officers. It is right to continue the old rule.

12. Thus the affair comes before me, the governor, and examining the result of the deliberations on all the several topics, they all appear equitable and suitable. Beside publishing by proclamation this decision, I order the hong merchants, in obedience hereto, to take the several decisions resolved on, and enjoin them on the English nation's chief, Plowden, and the others; and also on the foreigners of every nation, that they may yield obedience thereto. Oppose not; these are my commands.

Taou Kwang,
9th year, 10th moon, 14th day.

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(No. 5.)—Reply of Committee to that Report addressed to the Viceroy,
(November 23, par. 20.)

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tions, 16 Nov.
1829.

Reply to his Excellency the Viceroy at Canton.

AFTER an interval exceeding one month, and after your Excellency had repeatedly urged the treasurer and judge to hasten and report upon the propositions sent in by us on the 5th October, at length their report has been received, and the governor appears to have given it the sanction of his authority, without further examination into its merits. We feel called upon to observe, that our astonishment has been greatly excited by the perusal of this document, which evinces, on the part of those two officers, a determination to treat with contempt and neglect the propositions we offered, for the purpose of ensuring, not the permanence and well-being only, but the very existence of the foreign trade of this empire, entrusted by the Emperor to your management; the destruction of which, apparently now pending, it may prove difficult for your Excellency to account for satisfactorily to that high authority. The more we examine this reply the more we are surprised that officers who, from their rank, should be supposed to be endowed with talent and judgment, should imagine that we are so ignorant or so blind as to be deceived by their glossing pretexts and false arguments, or that we are to be cajoled and turned from our purpose by the paltry expedients which their ignorance only of our feelings and resolutions could induce them to venture upon proposing as a plan to satisfy us, or to recover to your Excellency's government the valuable trade you have apparently lost. We may add, that we could the less expect such an answer, after the declaration yourself have made, that the "old system has become sickened and debased." This report then of the two syc officers, seems in precise contradiction to your prudent and wise declarations; we beg, therefore, that your Excellency will reject the report, and, guided only by your own better judgment, grant all the points we at first submitted to you.

Though the true opinions of these two officers are difficult to be discovered under the heap of useless words from which we have to dig them, we take leave to offer a few remarks on them severally.

1. They recommend that the merchants be not allowed to retire; they say there are now seven hongs to trade with; were there really seven substantial hongs, it is possible the old system might still linger on for a short time. The fact is, there are only three hongs remaining, which are Howqua, Puankequa, and Goqua. Fatqua's and Kinqa's

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hongs have for a long time been just ready to break; a trifling matter will make them fall. Chunqua is a bankrupt, and cannot transact any business; and Mowqua has declared he cannot pay the amount of even small foreign debts; and, besides, we hear that petitions are prepared to break him also. It is therefore useless to contend that there are seven hongs; and no one can be deceived, if it is proposed to carry on our immense trade with only three houses, some or all of which may shortly be involved also. If merchants cannot be firmly assured that they may retire when they please, it is in vain to publish requests and urge new men to come in. No man, who is not a fool or mad, will willingly run into a trap from which he cannot hope to get out. If, therefore, new merchants cannot be got, we must be allowed to trade, without limit or restriction, with whom we please.

2. The hoppo extorts a fee, as well as his secretaries and servants, on the appointment of a new merchant. It is certain, however, that he will have no opportunity to do so again, for no new merchant will offer, for the reasons given above.

3. We are not assured that "Lew-shing-shoo" will come back, and bring money with him to pay his debts to foreigners. If he does not pay them there will be trouble and confusion.

4. If new merchants are to be secured by two others, the old system, though rotten and debased, is persevered in; debts will be contracted, and hongs fail as before. Besides, who will secure the two merchants who are required to give the proposed security? It is in vain to order that this trade be a barter-trade, and no money lent; it is impossible to continue for one year under such vexatious regulations as are proposed in the paragraph now under notice.

5. The old debt owing to foreigners is very large. To many this money is the whole provision they have for their families and children. Will men remain quiet, and see this taken from them? But as the trade is not going on, nor will the Government officers leave off their extortions, and allow it to proceed, how can the merchants suddenly pay the whole amount? or how can we appear and prosecute? We, therefore, now beg that your Excellency will order that this may be managed, and the money paid immediately.

6. As the trade of all other nations has gradually been almost driven from Canton, and the British trade alone remains of large amount, paying debts from Consou charges is really making us pay the whole. The debts must be paid, and that shortly; but it is not just that we should be made to pay ourselves. The plan we proposed was intended to assist and point out a way; but as the merchants who are indebted are mandarin merchants, acting solely by authority of Government, we must claim from the Government the true and full amount.

7. We clearly stated that we did not require time to watch the prices, and sell our goods, before paying the duties. The amount of the duties may be determined the day the goods are landed, and payment made at once. If we pay the duties directly to Government, no collusion of merchants or linguists can take place.

8. When the cargo of a foreigner was, at a former time, stored in a merchant's warehouse, and stolen by him therefrom, it was found difficult, almost impossible, to get redress. We cannot trust our goods in the hands of any body over whom we have so little control; we must have safe warehouses where there are no sure merchants. We are told to prosecute, and obtain redress for our grievances; but the Chinese courts of justice are closed against us, we cannot appear in them. How then can we prosecute?

9. Ourselves, our officers and crews, are not children to be controlled and managed by a security merchant. As that person cannot control, is it reasonable that he should be responsible to Government for our acts? Until this custom is changed, it is in vain to expect new merchants to offer themselves. Compradores being appointed to ships is merely a plea to put money into the hands of the lower officers of Government. If every one is allowed to buy where he pleases, there can be no frauds and no disputes.

10. Whether the enter-port fee is of old standing or not is of no importance ; it is too heavy ; it has driven away from the port a great many smaller ships, and has now become too grievous for the large. The measurage charge is quite enough without this vexatious addition. If it be objected that some ships have already paid the full charge, it will be consistent with justice to return it to them, and not make that an excuse for further unreasonable demands on the others.

11. As we expect your Excellency will not insist on security merchants being appointed to ships, the captain seems the best person to make the payment of port charges. We cannot be sure that linguists and others will charge us, or pay to Government, the true amount.

We have thus answered, one by one, the objections of the judge and treasurer to the propositions we submitted to the consideration of your Excellency on the 5th October ; and we have done so more from a feeling of courtesy towards your Excellency, and respect for the high situation which your Excellency fills, than from any considerations that the arguments made use of by these officers demand such an elaborate reply. We consider them futile in the extreme ; and, as we before observed in the first part of this letter, they appear to be intended for beings of an inferior order, and not for those endowed with common intellect and capacity ; for such arguments surely cannot deceive those who possess the smallest experience. For example, we are told such a regulation cannot be changed, because it has existed one hundred years, as if that which might or might not have been expedient so long ago, necessarily continues so now, when times and circumstances are changed, and demand, not a partial, but a complete change of system (a fact which every foreigner now in China is clearly convinced of, and has, without disguise, made known to your Excellency) ; besides, the law of reason and justice always remains the same, nor can any length of time render that just which is in itself manifestly the reverse.

Again, we are told that a proposition is not to be complied with ; *viz.* that of having a few places to put our goods in, until a sale can be effected, because it might facilitate intercourse with traitorous natives. Is it possible that officers so high in rank as the judge and treasurer can seriously think that the authority of Government is so weak as to be endangered by the meeting of a few foreigners and natives in a warehouse, for the purpose of buying and selling their goods. Do these officers so mistake our character as to suppose that we foreigners have any wish or design to conspire against or interfere with the concerns of the Government ? What interest, what inducement could we have in acting thus ? We come to this country for the purposes of trade ; we indeed demand to have a more free and extended intercourse with the natives with whom we buy and sell, but it is for the purposes of trade alone that we demand it ; for that trade, which if conducted as we have pointed out, would increase and secure the imperial revenue. Have not the Honourable Company, whose servants we are, always showed themselves the friends to order, averse to and discouraging illicit traffic ; and though for a long time numberless ships have (forced by the unwise and unjust regulations of the port) sold and bought their goods outside, and reaped the advantages from so doing, without your Excellency's Government being able to prevent them, have not the ships of the Honourable Company, year after year, entered the port ; and have we not patiently endured all the restrictions and illegalities so long practised, and suffered the losses consequent therefrom, from a wish to conform as long as possible to regulations, and preserve tranquillity ; but forbearance has its limits ; oppressions become too great to be longer borne ; and the time is arrived, when, if the legal trade of the port, now apparently lost, be recoverable, it can only be so by a complete change of system, such as we have pointed out to your Excellency. It must surely appear to your Excellency that the evil is not slight which can induce us to withdraw our last ship from the port without having opened her hatches ; which, as your Excellency knows, we have been obliged to do. The merchants with whom we have been allowed to trade have become bankrupts, and owe to foreigners a large sum of money.

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We demand to have this paid, and to take away our property now in Canton, that we have bought and paid for. When one person owes another money, they are no longer on a footing of equality; mutual intercourse as before is at an end, until the debt is paid. In this situation are foreigners placed with your Excellency's Government, which stands pledged for the liquidation of these debts, and must fulfil its promise. When this is done, and grievances redressed in the manner we have pointed out, it will be time enough to consider if the legal trade, now almost at an end, can be restored. Foreigners who come to this distant country to sell their goods, and return to their homes with the productions of China (a trade advantageous to both parties), desire, and have a right to expect from any nation, not in a savage state, to meet with justice in their dealings, and to receive the rights of hospitality. In a word, to be treated on a footing of equality with the natives of this country, and not as dogs or barbarians, for whom no consideration is due. We are the subjects of a king as powerful as the Emperor of China—of a king who has vast fleets and armies at his disposal—of a king who loves peace, and wishes to be, as heretofore, in amity with the august Emperor of China, but who, nevertheless, would not see his subjects wronged without seeking to gain redress.

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(No. 6.)—Edict of Viceroy to Hong; (November 30th, par. 3.)

Le, Member of the Military Board, Governor of Canton, &c. hereby issues his commands to *all** the hong merchants that they may fully inform themselves.

It appears on record, that the hong merchants for foreign commerce have successively shut up and stopped; and that only seven houses remain. I, the governor, have already issued orders to the said merchants, every one of them, to find out among their intimate friends, substantial people to undertake the situation, and that all hoppo's fees whatever *usual* on making a hong merchant would be dispensed with, to make it the easier to induce people. The more the better. This was done to aid the said merchants to procure assistance; but since issuing these orders one month has elapsed, and they have not recommended one person to hold the office with securities. They gaze about and slide on as before, viewing it altogether as a business that did not concern themselves. Is it that with purposed intention they combine to hinder, and wish not that any one should fill the place? The affair is entirely inexplicable. An order is therefore hereby issued to the head hong merchants, commanding them forthwith to assemble with all the merchants, and to make haste with true hearts to make a selection: half a moon is allowed, within which time to every one of them it is permitted and made easy to invite and recommend merchants from among their intimate acquaintances.

If still they do not invite and advise with the utmost strenuousness, they will not only greatly turn their backs on the heart which dictated my most urgent commands, but they will act in disobedience to imperial commands, for a long time past respectfully received.

If there be, as the said merchants pretend, a holding fast and grasping resistance, how will it hereafter be explained? Tremble at this! Intense, intense are the commands to take the facts of your having received these orders to invite new merchants, and to give an answer which may be examined into. Hasten! hasten! these are my commands.

Taou Kwang, 9th year, 10th moon, 20th day.
November 16th, 1829.

* This word *all* has occurred two or three times of late, instead of the paper being addressed to the *senior* merchants.

(No. 7.)—Reply of Viceroy to Address No. 5. (November 30th, par. 5.)

Le, Member of the Military Board, Governor of Canton, &c. hereby issues his commands to the hong merchants.

On the 26th day of the present moon, the hong merchants presented a petition from the English nation's chief, Plowden, and the others, which I, the Governor, immediately opened and looked over. The intention and scope are the same as they before represented in several paragraphs; but they have moreover a great deal of disputatious talk, still more perplexed and troublesome. Is it not well known that the topics suggested by the said chief and others were referred to the treasurer and judge for deliberation, and a report to me. I went over every topic carefully, and fixed which to grant, and which to refuse. What is proper has all been settled by consultation, and should forthwith be obeyed and acted upon. As to the things granted, if a hong merchant were really unable to attend to business, he might be permitted to state it to Government, and request leave to retire; this is a correct way of doing it. But for a substantial hong merchant, whom all the nations regard as one to be depended on and trusted, where is the reason of inducing him to retire?

Again, as to Tung-hang-hong, already has an official order been sent to bring him to Canton; and then, doubtless, he will be ordered to take the management of the affairs of the hong. Whether he will bring money with him or not cannot be previously known. If he owe debts, Government will prosecute to recover them.

As to new hong merchants, I, the Governor, acting as hoppo, have issued the strictest orders, disallowing the (king ching) secretary, domestics, and others, from extorting any fee. Hereafter the new hoppo when he arrives will, I suppose, act in the same manner.

Again, if the hong merchant be indebted to foreign merchants, it is necessary with the greatest strictness to urge the payment; and if still there be a deficiency, to order a face-to-face clear making-up of the accounts, that the payment may, according to the amount, be enforced. This topic is conceded according to the term of the former petition. What occasion for again reiterating it?

Again, as to a prompt payment of duties, that also is conceded, only the term is ten and odd days, in order to avoid a distressing urgency. This is an endeavour to accommodate feeling, and to suit circumstances. The thing intended is quite right. In public affairs, it will prevent hindrance and loss.

Again, as to enter-port fees, they have long been levied and transmitted to the Board of Revenue at Peking. The public offices of the province of Canton are not to the extent of a thread or a fibre implicated. Now as to the discriminating between large and small ships, a diminution has been deliberated on; but it is proper to wait till it be reported to the Emperor, and an answer returned, containing the imperial will, which must be obeyed.

Among the several topics conceded as above, there are some which require deliberation in the management of them; in none of them could a linear discrimination and a complete elucidation be dispensed with. How could people's wishes be all at once complied with, so that afterwards impediments should arise, which would make the affair difficult to be carried into effect?

As to the things refused, not to employ security merchants, not to employ compradores to rent of themselves warehouses, &c. These arrangements really arise from the consideration of foreign merchants coming hither several times 10,000 miles, where the men of the land are different, the sounds of the mouth do not correspond; hence, for imports and exports, security merchants to manage business instead of foreigners, are provided. To prepare necessaries and victuals, there are compradores to purchase them, and to prevent altercation and disputes about the price between natives and foreigners. These

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laws are perfectly good, and doubtless it is quite unnecessary to alter them. If it be said that the compradores open foaming accounts, I have already given strict orders to distinguish and show what may be entirely done away with, and what may be diminished, disallowing any extortion; and if any one purposely disobeyed, sanctioning immediate punishment to the compradore. This would, no doubt, prevent any one being imposed on by them again.

Again, as to renting factories, this leads to more intimate connection with natives, and is, on many accounts, very inexpedient. It is better still to deliver over goods to hong merchants' care; and all dangers from water, fire, and robbers, devolve upon the hong merchant to guard against. This really is safe and suitable. The whole responsibility devolves upon the security merchant. Not renting warehouses is a plan that perfectly secures the foreign merchant. How is it that the said chief and others, who have resided in Canton, have not yet examined into the evils in some of these things?

In all these matters, whether granted or whether refused, in what concerned the foreign merchant, I, the Governor, have not omitted to go round the minutest point. How is it that the said chief and others are still insensible of this intention to compassionate them.

To sum all up as to commerce, let the said nation do as it pleases. As to regulations, those that the Celestial Empire fixes must be obeyed: there is no use in vain multiplication of discussion and disputation.

Let the hong merchants forthwith take these commands, and enjoin them on the English chief Plowden, and the others, that they may know them. A special edict.

Taou Kwang, 9th year, 10th moon, 28th day.

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tions, 30 Nov.
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(No. 8.)—Reply to Viceroy's Edict, No. 6. (14th December, par. 4.)
Reply to the Viceroy of Canton.

Macao, 30th November 1829.

WE have to thank your Excellency for your reply to our last address: we are unwilling to trouble you with long explanations and arguments to prove the justice of our claims, and the close connection of our several propositions one with another. The plan we have long since proposed for restoring the trade, fearing it was not well understood, we have lately explained clearly by letter to the merchants. We feel grateful for your decision, that all foreign debts are to be paid; it evinces a great regard for justice. These debts are of very large amount, but the account can be immediately made up; and we trust your Excellency will issue your commands that it may be as instantly paid off to the last cash. The existence of this debt is a great difficulty to filling up and adding to the number of hong merchants. When the old debts are paid off, outside men will not have so much fear of being involved, and may perhaps join the hong. We fully appreciate your exertions to increase the number of hong merchants; we hope a portion of the difficulty has thereby been removed; but still, after so long a period, and so many edicts have been published, no new men have appeared. This seems strange and unaccountable; it can only be explained by looking back upon the reasons we before stated. One thing, however, is clear, that without more merchants, trade cannot go on; therefore, as men will not come in, we must be allowed the only alternative, the liberty to buy and sell with whom we please.

Your Excellency has not yet granted us leave to take away our property, as we requested; we beg that the merchants may be ordered to send down our cargo, which is stored in their warehouses, immediately, in Chinese vessels, and securely give it up to us. This is conformable to reason and justice.

Your Excellency remarks that the laws of the Celestial Empire must be obeyed. We have always been anxious to conform to established laws; and still wish to do so. We know the value of, and have a proper reverence for, all just laws impartially administered. Your Excellency appears to have mistaken our meaning, in demanding a change in certain regulations. A wide difference exists between the laws of an empire, which may be called fixed, and regulations made for purposes of commerce, which from its nature must be liable to change; consequently, if commerce is to continue in a legal form, the regulations respecting it must be suited to times and circumstances. Your Excellency must be aware that this is true; for, in the 4th moon of the last year, many changes were made by the hoppo, in conjunction with your Excellency, in the regulations for shipping and importing cargo. Without entering further into the subject, we are confident your Excellency will see the justice of what we have advanced.

Viewing closely and calmly all these matters, and seeing the utter ruin which has fallen upon the old system, which your Excellency has wisely declared to be "sickened and debased," we beg you will command the immediate payment of all foreign debts, the immediate restitution of our property, and that you will immediately make many new merchants, or give us permission to trade with any one we please. When these things are granted, as we hope they will be, then it will be time to examine into the other points before submitted to your Excellency's consideration.

We remain, with the utmost respect, &c. &c. &c

Signed by the Committee.

(No. 9).—Proclamation of Viceroy in Reply. (14th Dec. par. 8.)

The following edict of the Viceroy has been received, in reply to our address recorded on the 30th instant.

Governor Le, in reply, &c. &c. &c.—(Received December 9th.)

ON the 10th of this month the said merchants presented, for the English chief Plowden, and others, a foreign petition, in which it was said—

Here follows a copy of the document of the 30th November:

This coming before me, the governor, I have examined into the case. As to the hong merchants' old debts, I have already caused a consultation, and directed the utmost effort to pay them off; and if they cannot be paid off, that an account be made out with the foreign merchants, as to how much is still owing; that proof of the fact being so obtained, the debt may eventually be paid off according thereto. If the hong merchants delay the period of final payment, as soon as an appeal is made to Government it will then prosecute. At this time how is it possible to order the hong merchants precipitately to pay off entirely at the moment what is owing.

As to inviting new merchants, I have already issued the most pressing and urgent proclamations. Persons have already made application at my office, requesting to be made. After inquiry is made, and an answer returned, whether really they be persons of family and substantial property, immediately commandment will be given to them to make an experiment. There is no occasion for reiterated dunning on this subject. As to foreign merchants' goods stored up in warehouses, heretofore when trading the hong merchant and the foreign merchant consulted and settled about the goods; Government had no means of knowing and giving orders concerning their delivery.

Again, as to foreigners being allowed to deal with hong merchants only, the reason sincerely is, that the goods should be delivered to the hong merchants for their intermanagement; although the hong merchants are not all men of substantial property, still they are all persons of family. If there were an indiscriminate commercial intercourse

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with native merchants, not only would those of substantial property be few, but their personal and family connexions would be still less knowable.

These foreign merchants, with thousands and tens of thousands of property to be delivered over to native merchants, in whom they had not previous confidence, would, it is apprehended, become involved much more than at present.

Beside, the said chief and others before, in their representation, said, "Among the present hong merchants there are only three substantial houses." Since there are three houses of substantial property, among whom they are perfectly at liberty to choose and sell their goods to them, why would they seek after native merchants, without property, to buy and sell with them, which would lead to being still deeper involved in debt.

How is it that the chief and others have no anxiety about this state of things?

I, the governor, in compassion to the people from remote parts, have not disdained to issue answers again a third time, all the while thinking deeply, and considering remote consequences, to preserve in entire safety the foreign merchant; and have gone round, with lucid inquiry, into every topic singly. How is it that the chief and others do not still perceive it.

If they indulge again in dunning petitions, I, the governor, will assuredly take their petitions, and throw them back; I'll open no more.

According to the purport of the petition received, I issue these my commands to the said hong merchants, that they may instantly examine the commands above given, and distinctly and individually enjoin them upon the said chief and the others, that they may obey the tenor thereof, and not again dun with petitions. Tremble at this! intense—intense—are these commands.

Taou Kwang, 9th year, 11th moon, 11th day.
(6th December 1829.)

(No. 10.)—Edict of Viceroy to Natives. (14th December, par. 6.)

Le, Governor, &c. to make an affair generally known.

Of late years the Canton hong merchants have repeatedly shut up their hong, and stopped business. Now only seven houses remain. The late hoppo, Yen, reported the case to his Majesty, and received the imperial will, to the following effect: "If any persons of family and substantial property request to be made hong merchants, allow them to make the experiment, &c.—Respect this."

I, the governor and acting hoppo, have twice issued orders to the hong merchants to select some substantial persons to take the bonds, and to let them fill the situation. All customary presents to the hoppo's office at the time of becoming a hong merchant would be dispensed with; and official attendants, clerks, &c. be disallowed to extort a candareen or a cash.

Moreover, the two syc, as ordered in their deliberations, agreed, that new merchants gradually becoming numerous, and public affairs plentifully attended to, if it should occur that any merchant was really incapable of attending to the affairs of the hong, he should be allowed to represent the same to the governor and hoppo, and solicit leave to retire; then wait till he should receive orders, which he must obey. This is on record. After this, those who hereafter fill the office of hoppo, will no doubt act in the same manner.

Being apprehensive that these things are not generally known to merchants and people, and that you still gaze about instead of coming forward, from a supposition that you will have to be at a great deal of expense on being made, and after you are made hong merchants that you will not be allowed to retire (though I am not sure that this is the fact), I now issue this proclamation, to make it distinctly and plainly understood, and fully known by merchants and people.

If any persons of family and substantial property desire to become hong merchants, let them immediately repair to my office and state the same. I shall forthwith direct the facts to be ascertained, and give permission to act.

All fees and charges at the hoppo's office will be entirely dispensed with. At the time of being made a merchant, there will be no occasion to be at the smallest expense. This of itself will be sufficient to help your capital. After being made, trade will no doubt gradually prosper; and I suppose there will be no wish to quit this, and aim at that. But should it really be the case, that there is an inability to act, and no benefit arises to the public service, neither Government nor the merchants will like to have this person, and without soliciting to retire, he may retire when he pleases. What occasion is there to be previously anxious about being unable to retire.

I, the governor, being influenced by a wish to regulate well the foreign commercial affairs, am not afraid to reiterate perspicuously my admonitions and commands to you merchants and people. Be careful, and not still harbour suspicions, and stand gazing about. Oppose not. A special edict.

Taou Kwang,
9th year, 11th moon, 6th day. (December 1st, 1829.)

(No. 11.)—Address to Hoppo. (29th December, par. 10.)

Not yet received.

3.—(1.)—Extract Letter from China; dated 28th January 1830.

Para. 10. Upon the suspension of our trade this season, the American merchants, encouraged by the prospect of being the sole purchasers of tea in the market, combined to reduce the price of that commodity below the standard of last year. This combination was for some time steadily adhered to, but was finally overruled by the influence of Howqua, and prices exacted exceeding considerably those of the preceding season. The American merchants have been compelled to submit to this increased appreciation, which in some kinds of tea has amounted to three taels per pecul.

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(2.)—Copy Edict of Viceroy of Canton; referred to in Letter from China; dated 23d February 1830, par. 4.

The following Edict has been received from the Viceroy through the Merchants.

From Governor Le, dated February 2d, 1830; received at Macao on the 5th.

LE, Member of the Military Board, Governor of Canton, &c. to the Hong Merchants.

On the 6th of the 1st moon, of the 10th year of Taou Kwang, a document was received from the English chief, Plowden, and others, saying:—

On this occasion, with respect to what the said chief and others say, that in adding to the number of hong merchants, they must hope that the new hong merchants will make the number of names equal to what they formerly were, &c.

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On examination it is found that there is already one new hong merchant

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Yeu-he-tuang, who is allowed to act; and it is heard that there are others, who desire to throw themselves into the situation. Hereafter others will successively follow in the same footsteps; so that it may be hoped the number will gradually increase; and having the strength of many to manage public affairs, the ability to do so will be ample. Thus, doubtless, hong merchants being numerous is best; but in this business wealthy persons cannot be compelled or commanded to act; and it is impossible to decide beforehand how many new merchants may be made. If indeed hereafter substantial families, hearing the report, delight to approach, then, not only may seven or eight new merchants be made, but if there be one or two more, I, the governor, shall be far from not being pleased that they should act.

Again, in case of hong merchants being indebted to foreign merchants of various nations, the laws are exceedingly severe. When native merchants and traders incur reciprocally debts in trade and apply to Government, all that is done is to inquire closely into the facts and urge payment. There is no law to take the debtor and punish him. But hong merchants becoming indebted to foreign merchants, so that they stop business and impede the revenue, are subject not only to have their estates seized, but they are also punished severely by transportation.

In all the cases in which hongs have failed, they have never escaped without severe punishment; by which may be seen the favour and compassion shown by the Celestial Empire to foreigners, that it is in a double degree and perfectly complete. How is it that the said chief and others have not knowledge enough to look up and admire this idea? As to what is requested in the document received, that hereafter if any hong merchant disregard the great principle of justice, on application being made to Government, prosecution must be instituted, &c. Hereafter if any hong merchant commit a fraud, the moment it is pointed out, I, the governor, will assuredly manage the affair according to strict justice: there is no occasion for over anxiety.

Again, as to the enter-port fee; it has already been reported to the Emperor, and his commands received to deliberate and make a change; I have already met and consulted with the fooyuen and hoppo on the subject. After the * seals of office are opened, a report will be sent to the Emperor; and the amount of reduction on the several ships will doubtless be rated at a proper medium, and the regulation fixed be equitable. It is necessary however to wait till his Majesty's pleasure be received, allowing it to be done ere the amount of reduction on each ship can be promulgated, and the imperial benevolence proclaimed for the obedience of all concerned. If, before sending up the report, the amount of diminution we have decided on should be made public, there is a ten thousand the possibility that when reported to the Emperor, he may fix the amount at a little less or more than we recommend; hence to proclaim the amount at this time would not afford sufficient proof to be depended upon, and would not ensure confidence hereafter.

As to deliberating on the diminution of this fee, it was undertaken originally in consequence of the middle-sized and small ships paying as much as large ones. Hence the resolution to recommend a diminution, in order to show discrimination. But the large ships were not included among those on which a diminution was to be made. If now a report to the Emperor were sent in, recommending that the large ships as well as the small ones should pay a reduced fee, it is to be feared that it would be impossible to avoid a refusal and an inquiry.

I, the governor, come to business with impartial feelings, and always measure things by the great medium. If there really be any thing in behalf of foreign merchants that

* After the new year's holidays are over.

I can look up and beg his sacred Majesty's favour, I must assuredly deliberate on the subject and manage accordingly. Why does not the said chief and others carefully consider this and seek for concord?

Let these commands be enjoined on the said merchants, that they may immediately take the particulars of this reply, and authoritatively communicate them to the said chief and others for their obedience thereto. Oppose not. A special edict.

Taou Kwang,
10th year, 1st moon, 9th day.

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(3.)—Copy Letter from Canton; dated 23d February 1830.

Separate Department.

To the Honourable Court of Directors of the United East-India Company.

Honourable Sirs:

OUR last address to your Honourable Court in this department was dated the 28th ultimo, and forwarded by the Honourable Company's ship Bridgewater.

2. We have now the satisfaction to inform your Honourable Court, that in consequence of an arrangement that has been effected with the Government of Canton, the Honourable Company's ships received our orders to enter the river, and commence the immediate discharge of their cargoes, on the 6th instant. We shall have the honour to detail the circumstances which have given rise to this resolution.

3. Upon the first of this month the hong merchants arrived at Macao, but without any official deputation from the Government. Their ostensible motive for visiting this place was to take leave of Mr. Plowden, who had embarked for England the day preceding their arrival. They informed us that an answer might be daily expected from the Viceroy to our last address, upon which we declined to enter into any discussion with them respecting future proceedings.

4. Upon the 5th instant a proclamation was received from the Viceroy through the merchants, which will be found in our secret consultations under the same date.

5. The general tenor of this document is of the most conciliatory nature, as well as that previously received from his Excellency, and recorded upon the 25th ultimo. Both lead to the conclusion that the Government are extremely desirous to preserve the tranquillity which has usually attended the conduct of the trade, and perhaps upon the present occasion have evinced a greater anxiety to restore to it its ordinary course than they have hitherto permitted themselves to disclose.

6. The Viceroy's edict informs us that one new hong has already been established, and that other persons have requested to be allowed to enter the hong; that he not only is desirous of increasing the number of merchants to its original strength, but will also, if opportunity offers, be glad to extend it even beyond that limit.

7. The progress actually made towards the completion of the original number of the hong is certainly but small, and our knowledge of Chinese character does not permit us to calculate with confidence upon the fulfilment of the promises of the Government hereafter; at the same time there are some arguments which support the assertion of the Viceroy, that it is impracticable to accomplish this object at the present moment. It has been stated by the merchants, that the reluctance to engage in the foreign trade proceeds from want of confidence in the future prospect of beneficial returns to the speculator; that the embarrassments of the commerce discourage persons of property from coming

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forward, and that those who are now deterred, by such reasons, from presenting their names as candidates for admission into the hong, may be expected, if our ships enter the port, and mercantile affairs are restored to the regular routine, to embrace with pleasure the favourable opportunity now offered to them of entering the trade upon moderate terms. Puankhequa, Goqua, and Kinqua, declared that they were each acquainted with a person who contemplated the establishment of a hong; there appears also to have existed a doubt whether the new merchants would receive the assistance to be derived from a portion of the Company's business being allotted to them upon their commencing their commercial career. We attach such importance to the attainment of new members to the hong, that we shall give every encouragement in our power to enterprise in this line; but before we are acquainted with the character of the new merchants, our transactions with them will necessarily be confined to the purchase of teas from them, and the sale of our imports, for cash payments. An equitable discount will of course be allowed in the latter transaction, for the consideration of receiving ready money. It is said that the knowledge of our intentions in this respect will prove a great inducement to the candidates, especially when combined with the resumption of trade, and our personal appearance in Canton.

8. A tea merchant, named Pun-suy-Lan, has been mentioned as very desirous to enter the hong. This person's name has appeared in our records as the contractor to supply the Fokien Bohea, received from the hong of Chunqua. Though he has proved, on some occasions, a troublesome opponent in the tea trade, yet the energy displayed by him promises a useful addition to the body of hong merchants. The knowledge and connexions of Pun-suy-Lan would, in all probability, render his mercantile speculations successful, and we should feel highly gratified if he is induced to carry his project into execution.

9. The obstacle which has hitherto existed upon the part of the Government to obtaining competition in the foreign trade, appears to have been overcome as far as the principle extends, by the creation of one hong. The manager of this is said to have been admitted upon the payment of fees to a moderate amount, and such as will by no means deter other persons from coming forward. The Viceroy has repeated the assurances formerly given of the payment of debts, and the punishment of merchants who might be convicted of fraudulent practices, and we have expressed our willingness to rely upon the honour of the Government for the fulfilment of these promises. The point which seemed at this juncture principally to demand our attention, was, whether we were justified under existing circumstances in accepting the assurance of the Viceroy that the hong shall be restored to its original number.

10. In forming our determination upon this subject, we naturally attach great importance to what appeared to be the general impression produced on the minds of the Chinese by the suspension of our trade. The tone adopted by the Government towards the latter part of this discussion has evinced serious apprehensions of the ultimate removal of the trade, and it may be hoped that this impression will act as a powerful check upon them in future to prevent the repeated connivance at frauds, such as characterised the bankruptcy of Manhop, and the removal of Chunqua. The latter person having been the cause of such serious inconvenience to the trade, we think will be either severely punished or compelled to return to Canton. If it be true that the conduct of this person has been represented to Peking, it seems hardly possible that he can escape the heavy displeasure of that court, who must see the necessity of putting a stop to such practices, if they wish for the continuance of the trade.

11. We are rather inclined to augur favourably respecting the augmentation of the hong. We trust that the same effect has been produced in the minds of the Chinese by the continued suspension of the trade that might have resulted from its actual removal, and that the influence of this impression will prevail for some time in checking the encroachments of the Government. Upon a review of the circumstances, there appeared a probability of obtaining an augmentation of the hong, through the encouragement

that we might give to the new merchants, while the ruin of two or three of the old hong^s seemed to be the inevitable consequence of continuing the suspension of commercial intercourse.

12. Considerations of expediency were strongly in favour of an immediate adjustment of differences. The advanced period of the season admitted of no further discussion, and we were called upon to decide between the removal of the Honourable Company's ships from the port, and the sending them to Whampoa without delay; the pressure of circumstances admitted of no middle course. It still remained in our power to load and despatch the fleet from China before the arrival of the season which would preclude the hope of their effecting a direct passage to the Straits; but any further postponement of the adoption of this measure would have destroyed the expectation of success. The advances towards an accommodation made by the Government gave us a favourable and unexpected opportunity of accomplishing this desirable object upon honourable terms; and we considered that we should not be justified in neglecting to avail ourselves of it. The Viceroy had invited us, in the most conciliatory language, to resume the trade. He had given us the most positive assurances that no obstacle should be made to the completion of the original number of the hong, and professed his wish even to extend it. The principle of opposition to the introduction of the co-hong system seemed to have been gained.

13. If our expectations on these points should not be realized, we reflected that we could still look to the arrival of his Majesty's ships from India, in compliance with the suggestions contained in our despatch to the Supreme Government, under date the 11th ult., as the means of transmitting memorials to Peking at a more favourable season of the year, and in a more impressive manner. The interval to elapse from this time to that of their arrival would enable us to load and despatch the Honourable Company's ships now in the port, without danger of further interruption.

14. With reference to the considerations which have been above stated, we determined to order the Honourable Company's ships to enter the port, and commence discharging their cargoes; and we trust that this decision will receive your Honourable Court's approbation; the event must prove whether our decision has been judicious. It has been formed upon the hope that such an impression has been produced by the long suspension of trade as has convinced the Chinese of the necessity of making a serious attempt to restore its prosperity; and that this opinion will render the adoption of more extreme measures an alternative which may for the present be avoided. We have addressed the Viceroy in reply to that officer's last communication, stating the motives which had induced us to alter our determination of removing the Honourable Company's ships from the port; and that we have acted on a firm reliance upon the assurances which his Excellency has given, that the attainment of the important objects of the return of the elder Chunqua, the payment of the debts of that hong, and the establishment of new hong^s, shall receive every assistance which it is in the power of the Government to render.

15. Since writing the preceding paragraphs, the president has had a personal interview with the tea merchant, Pun-suy-Lan. This person has petitioned the Government to be allowed to establish a hong for foreign trade. The Viceroy has passed on the application to the hoppo, by whom a demand of 20,000 taels is said to be made, as the price of admission. Pun-suy-Lan stated his readiness to pay this sum, if it met our approval, with the object of immediately entering into the privileges of a hong merchant, which must be very desirable to him, as a proprietor of tea to a large extent; but he was dissuaded strongly from acceding to the demand, upon the principle that a precedent would be thereby established for the assessment of all subsequent petitioners. If the application of Pun-suy-Lan proves unsuccessful, we shall consider it our duty to address the Viceroy upon the subject, which we trust will accelerate the settlement of this question. We feel desirous to see this person established as a hong merchant, not only from the hope that

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the example may tend to encourage others to follow the same course, but from the character of the man himself, who is said to possess firmness and resolution, which we may find useful in opposing the influence of Howqua in the co-hong.

16. We shall probably be able, by a later despatch, to communicate to your Honourable Court more decisive intelligence upon the subject of the preceding paragraphs, as well as to offer an opinion respecting the disposition of the officers of Government to fulfil the assurances under which we have recommenced our commercial transactions.

We have the honour to remain, with the greatest respect,

Honourable Sirs,

Your most faithful and obedient servants,

(Signed) WILLIAM BAYNES,
CHARLES MILLETT,
J. BANNERMAN,
J. N. DANIELL.

(4.)—Copy Letter from Canton; dated 2d March, 1830.

Separate Department.

To the Honourable the Court of the Directors of the United East-India Company.

Honourable Sirs:

OUR last address to your Honourable Court in this department was dated the 24th ult.

2. In the concluding paragraphs of that despatch, we informed your Honourable Court that the tea merchant, Pun-suy-Lan, had petitioned the Government for permission to establish a hong, but that some demur was made, arising from the fees demanded for his admission, which might render it eventually necessary for us to address the Government upon the subject.

3. Pun-suy-Lan subsequently informed us, that the obstacles to the establishment of his hong were made in the hoppo's department, and recommended our addressing the Viceroy as a measure likely to bring the affair to a speedy termination.

4. We therefore presented a statement to that officer, expressing a hope that his Excellency would not permit the good intentions, which appeared to influence him, for restoring the prosperity of the trade, to be thwarted in any department of the Government; we further added, that we had resumed our commercial transactions, under his Excellency's assurance of promoting our views in the creation of new hong's upon any favourable opportunity, and that we looked with confidence to see those promises fulfilled.

5. We have the satisfaction to inform your Honourable Court, that this representation was attended with the desired effect. The hong of Pun-suy-Lan was proclaimed on the 27th instant, only two days after the presentation of our address; and the day following, another new hong was declared to have received the permission of Government to conduct the foreign trade.

6. We shall now have the honour to communicate to your Honourable Court such information as has reached us respecting the circumstances and connexions of the three hong's newly established.

7. The manager of the first hong declared in the Viceroy's edict, recorded upon our Secret Consultations, under date the 5th ultimo, is one of several brothers, amongst whom a considerable property was divided upon the death of their father, but which left but a moderate sum as the share of each of them; one of the brothers is the manager of a silversmith's shop formerly conducted by the father, who traded also largely in Sycee. The name of the new merchant is, Yeü-ke-Tseang. The hong's name is Hing-tae. To avoid confusion of names, in future we shall adopt the name of the hong to

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designate the individual who manages it. This mode of denomination appears the most correct, as it has reference to the firm, and can never be changed. The names of persons in China are constantly altered according to the caprice of the individual; and this habit prevails to such a degree, that Europeans experience the greatest difficulty in ascertaining the correct appellation of any native.

8. The second newly-established firm under the management of Pun-suy-Lan is called Chong-Wo; Pun-suy-Lan's correct name is Puam Wun Taow, in the Mandarin dialect, or *Pun-mun-to* in that of the province of Canton. This person has long been engaged in the tea trade, in which he amassed a property of considerable amount; he is a native of the province of Fokien. We understand that he has sustained a heavy loss in his dealings with the hong of Chunqua. This is said to amount to 100,000 dollars; but he is still represented to be a man possessed of large property, and his character stands high amongst his countrymen. We view the accession of this person to the body of hong merchants as a most desirable addition to their number. If capital, to a certain extent, managed by a man of knowledge in the tea trade and acuteness of understanding, can thrive in the foreign commerce, it has now a fair prospect of success.

9. The third merchant acknowledged by the Government is named, Ma-tso-leang, in the Mandarin dialect, the name of the hong is Shun-tae. This person has been many years engaged in foreign trade, both at Canton and at Macao, and is well spoken of by the Europeans who have dealt with him. He is himself possessed of some property, and is connected with a partner who is spoken of as being in very independent circumstances. The partner was engaged in the opium trade, and banished for some offence to Ele, from whence he has returned several years, the punishment of exile having been remitted upon the payment of a fine. This man is said to have been the projector of the new hong, and to possess the largest share of the capital invested in it, but in consequence of the circumstance above alluded to, he could not appear ostensibly as the manager of the firm. We entertain hopes that this hong may prove useful to the foreign trade.

10. It is extremely satisfactory to us to find that the Government has fulfilled its promises of the creation of new hongs, as the faith kept upon one point encourages the hope that it will be maintained in others. We hear there are still persons desirous of being made merchants; and shall, perhaps, be able hereafter to report further accessions to the hong.

11. It appears that Chong-Wo-Hong has been permitted to conduct trade without obtaining the security of the other hong merchants. The hong will, therefore, be responsible for its own debts, and these, if incurred, can produce no injury to the remaining members. This is an innovation which we have constantly suggested to the Government during the late discussion, and which it appears they have now adopted spontaneously, although unwilling to appear to do it at our suggestion. We would gladly see every merchant placed upon this independent footing, and hope it may continue to prevail in the creation of all the new firms; although we believe that private traders would contend for the preservation of the old system, which enables them to entail a debt by means of the necessities or imprudence of the indigent merchants under the security of the more wealthy; we shall always view the abolition of so unjust a regulation, as calculated, by raising the independence of the merchants, to give vigour and energy to the trade, and consider it the first step towards improvement.

12. While this regulation prevails, there can to all appearances be little difficulty in procuring additional members to the hong. The impediments which must be expected from the old merchants under the former system are principally removed, and a prospect of something resembling free trade is open to us. The only existing obstacle would seem to be the disinclination to encourage competition, which must some time continue to pervade the established hongs; but we trust that this may wear away with time, as our intercourse with the natives improves.

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13. We are unable to give your Honourable Court any certain intelligence respecting the elder Chunqua's return to Canton; numerous rumours are afloat, upon none of which dependance can be placed; in the meantime we have considered it advisable entirely to withdraw our commercial dealings with the hong of Chunqua, with the view of marking our determination to give no encouragement to the acts of dishonesty which have characterized its management, as well as with reference to the utter inability of the hong, in its present embarrassed condition, to conduct our trade. The continuation of our support would have answered no purpose beyond the liquidation of the debts of European creditors, and your Honourable Court have also already expressed your dissatisfaction with that mode of conducting business, in reference to the bankrupt hong preserved from insolvency through the assistance of the Honourable Company in the season 1813-14. Our aid in this instance would in fact have tended to perpetuate a system which we are desirous to abolish, and which we hope in time will become extinct. We have also considered it judicious to give every encouragement in our power to the new hong, which the shares of our trade vacated by the suspension of our dealings with Chunqua enable us to offer. At the same time, if the former partner of that hong should hereafter return, and be willing to re-establish the firm, we shall be ready to resume our transactions with the hong, though perhaps under a reduction of their original extent, till the credit of the establishment has been restored by a course of prudent and upright management.

14. We have the satisfaction to announce to your Honourable Court, that the restriction which would appear to have been placed upon Europeans by the influence of the hong merchants against the residence of females in Canton has been removed, and that this material improvement to the situation here of the factory originated on the suggestion of the merchants themselves, who have probably considered it expedient to conciliate the good-will of foreigners in matters which, while they greatly conduce to the comfort of the residents in this country, can be in no way prejudicial to the interests of the trade or the Government.

15. After the conclusion of the discussion which has occupied our attention this season, Howqua, upon a visit at the house of the president, gave a direct invitation to Mrs. Baynes to come to Canton. There could exist little doubt that a person of Howqua's prudence and caution in all matters connected with foreigners would make such a proposal without due deliberation and a previous conference with the Government. The president, therefore, felt confident that no opposition would be made to the proceeding; and upon the removal of the factory, Mrs. Baynes and her family accompanied him to Canton. No observation whatever has been made upon this occasion, and the hong merchants have paid their visits of ceremony according to the ordinary course of etiquette. The precedent having been established in this instance, may be acted upon by the other married members of the factory according to their convenience.

16. It is gratifying to perceive an inclination upon the part of the natives of this country to yield to foreigners those points where restrictions at once useless and obnoxious have hitherto existed, and we shall avail ourselves of this disposition upon any favourable occasion which may present itself hereafter. In the present instance we believe that the impediment rested entirely with the merchants, and as these persons must be supposed to possess considerable influence with the Government, we may hope, through the change exhibited in their sentiments, to procure some further amelioration in the terms of our residence in China.

Letter from Mr. Daniel. recorded upon Secret Consultations, under date 19th October 1828.

17. In a letter which we addressed to your Honourable Court in the Secret Department, under date 18th November 1828, we stated, in reference to the affair of the estate of Mr. Thomas Beale, that Mr. Daniell had declined acting in the distribution of the sum of money deposited in our treasury by Messrs. Magniac and Co. on account of that estate, in consequence of his name being omitted in the power of attorney sent by

Mr. Molony to China, as the sole surviving trustee for the adjustment of the claims of the creditors.

18. In the early part of this season, Mr. Daniell submitted for our perusal a letter from Mr. Lawford, solicitor to the Honourable Company; in which he distinctly states that Mr. Daniell possessed no power to act in the distribution of the property in question, the deed under which he had represented Mr. Charles Magniac in the affair of the estate having been rendered invalid by that gentleman's decease.

19. Mr. Dent has subsequently placed in our hands a power of attorney executed by Mr. Molony, delegating his authority, as sole surviving trustee, to Mr. Dent, conjointly with others, to act in the affairs of the estate. In virtue of the power conferred by this document, Mr. Dent claimed the delivery of the property above alluded to, which we made over to him upon receiving a formal acquittance. The authority of Mr. Molony to delegate such power has been clearly substantiated in the two letters of Mr. Lawford, recorded under the dates of our records above quoted.

20. Mr. Dent has since proceeded to make the final distribution of this property, and has paid into our treasury the sum of dollars 18,305, 160 dees., as the final dividend due on account of the claim of the East-India Company upon the estate.

21. In adjusting the claim which has existed in the name of Mr. Welsh as attorney for creditors upon the estate of Mr. Thomas Beale, resident in America, Mr. Dent has acted upon a power of attorney held by Mr. Latimer, an American merchant, residing in Canton, which supersedes the power of attorney formerly given to Mr. Welsh, and authorizes Mr. Latimer to receive two-thirds of the claim referred to. The validity of this document has been recognised by the judge of Macao, in whose court the original power of attorney in favour of Mr. Welsh was drawn out and registered. We understand that it is the intention of Mr. Dent to pay the remaining one-third due, on account of this claim, into the hands of the judge of Macao.

22. No claim whatever upon the estate has been brought forward by the nominees for the management of the affairs of the late Barão du San Toze de Porto Alegre.

We have the honour to be, with great respect,

Honourable Sirs,

Your most obedient faithful servants,

(Signed)

WILLIAM BAYNES,
CHARLES MILLETT,
J. BANNERMAN,
J. S. DANIELL.

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Secret Consultations, 28th May, 1829.

Secret Consultations, 12 Sept. 1829. 25th.

Secret Consultations, 1 Feb. 1830.

5.—Copy Letter to China; dated 26th May 1830.

Our President and Select Committee of Supra-Cargoes at Canton in China.

Paragraph I. In our despatch to you, under date the 5th instant, by the Company's ship Canning, we acknowledged the receipt of your letters of the 23d and 30th November last, together with your secret consultations from the 26th of February to the 23d November, and we then expressed a hope that from the despatches expected by the Norden and Bridgewater, we should learn that your discussions with the Chinese authorities had been brought to an amicable conclusion, and that the business of the season had accordingly commenced.

2. We also stated, that although we had not had sufficient time to enter upon a consideration of the several points noticed in your proceedings, the fact of the stoppage of our trade had caused us the greatest regret.

3. Since writing the foregoing despatch, you will have been advised by our secretary's

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letter of the 8th instant, that we received on the 6th, by the American ship *Augusta*, your letters of the 14th and 29th December, by which we learn, that so far from any prospect of the discussions being brought to a satisfactory termination, you contemplated a representation to the imperial Government of Peking.

4. Having now taken into our most serious consideration the whole of your proceedings from the month of June, when you came to the resolution of ordering the ships to remain outside the river, to your address to the Viceroy of Canton, under date the 16th November last, we proceed (without awaiting the arrival of the *Bridgewater*, the advices by which can only announce to us one of two results, either that the trade has been renewed, or that matters remain in the same alarming state) to communicate to you the result of our mature deliberation on the whole subject.

5. We can perceive no one circumstance, at the commencement of your proceedings, which could warrant the preliminary step of ordering the ships to remain outside the river. The plea of the health of the crews being promoted by such a measure, although recognized by our despatches in the year 1825, was clearly not the real motive for that proceeding on your part; and we concur in the opinion expressed by your president, that policy and courtesy should have led to a communication of the same, with the reasons for its adoption, to the Viceroy, as it was a departure from the practice which, notwithstanding our orders above adverted to, has invariably prevailed, of the ships going up to Whampoa. It is however evident, from the course subsequently adopted by the majority of the Select Committee, that a stoppage of the trade was then contemplated, in the event of the Viceroy being indisposed to accede to the propositions submitted by you for a modification of the existing duties, and a removal of the disabilities under which you represent the trade with the port of Canton to be carried on.

6. Your first and paramount duty was to endeavour to preserve unimpaired the highly beneficial commerce between this country and China, involving as it does not less the interests of the nation than those of the East-India Company.

7. We consider that this important object will always be most effectually promoted by maintaining a good understanding with the authorities at Canton; and although we should never withhold an assent to a discreet and prudent exercise of the influence you may possess with those authorities for the removal of any of the difficulties which embarrass the general trade (more especially that of the British merchants), we consider that you identified yourselves most unnecessarily with the objects of the addresses from the whole of the foreign trade, the multiplicity of whose representations you appear to have been fully aware had created great embarrassment to the Viceroy.

8. It appears that our despatch of the 3d April 1829, directing the adoption of measures for obtaining an addition to the hong, was received by you on the 1st September, and that the majority of the committee lay great stress upon its contents, as justifying the view taken by them on the 28th August, in opposition to that of your president, who was of opinion "that it was inexpedient to delay the entrance of the ships into the river, and the opening of the trade."

9. We can scarcely conceive it possible that such a construction could be put upon those orders. Desirous, as we undoubtedly were, of an addition to the hong, we enjoined that such object should alone be attempted by every *proper* and *consistent* method. It could never for a moment be supposed, that in the face of the strong and repeated injunctions contained in our despatches, noted in the margin, against the stoppage of the trade, we could have authorized the attempt to carry our orders into effect at so great and imminent a risk.

10. Our surprise, however, is still more excited at the tone and temper of the remonstrance which the select committee addressed to the Viceroy on the 16th November, containing observations in reply to the report of the governor of Canton on your address of the 5th October.

27 Sept. 1815.
12 March 1817.
7 April 1818.
19 July 1822.

11. The Viceroy, as observed by your president in his minute of the 16th November, had evinced a disposition to concede some of the points in discussion, and amongst the first was the increase of the hong; but, notwithstanding this disposition, the majority of the select committee determined on the adoption of an address to the Viceroy, couched in terms wholly at variance with the admonition contained in our letter of the 7th April 1818, and ill-calculated to induce a continuance of that conciliatory spirit manifested on the present occasion by the Chinese authorities.

12. On this remonstrance Mr. Plowden very properly recorded his minute of the 23d November, expressing his disapprobation of several of the points contained in it, and dissenting from its tone and spirit, which he justly considered to be highly injudicious.

13. The remonstrance was followed by the select committee granting permission to the commanders and officers of the Company's ships to dispose of their private trade. The consistency of the select committee was compromised by this departure from their resolution interdicting all trade, a measure which they had deemed so essential to the furtherance of their views. It likewise involved the possibility of an imputation of a connivance on the part of our representatives at smuggling, from the remotest suspicion of which the Company's servants have hitherto been entirely free.

14. It appears that the reply of the Viceroy to your address of the 16th November was temperate, and that your representations were answered with civility and attention; but you were distinctly informed "that the principle that no change can be made in the regulations of the Emperor for the conduct of foreign trade is maintained with the greatest strictness."

15. After the discussions had reached this decided point it was evident that you had been informed of all the concessions that could be expected; and we therefore consider that prudence and policy should have induced you to have taken measures for resuming the trade.

16. The majority of the committee however still persisted in again addressing the Viceroy, soliciting that as no person had applied to be made hong merchants, the select committee might be permitted to trade with any natives they might think proper.

17. It is superfluous to remark on the inconsistency of this proceeding, the end contemplated being directly opposed to the instructions contained in our letter of the 3d April 1829, upon which the majority of the committee rest in a great measure the justification of the line of conduct they originally adopted. Moreover, the permission you solicited would necessarily have followed had the endeavour of the Chinese authorities to maintain the hong proved ineffectual.

18. The Viceroy, as it was to be expected, declared in answer, that "any further representations on those subjects would be returned unopened."

19. Notwithstanding this announcement, we find, by your letter of the 29th December, that you had drawn up an address to the hoppo, who had very recently arrived at Canton, recapitulating the facts mentioned in your addresses to the Viceroy, appealing to the hoppo to protect the interests of the trade, throwing upon him the responsibility of risking its destruction by continued refusal to listen to just and reasonable demands; and informing the hoppo, that if your representations were still treated with indifference, you were prepared to lay before the supreme tribunal of Peking a full and circumstantial detail of the system of corruption and extortion exercised by the local government of Canton upon the foreign trade.

20. The whole of these proceedings are so entirely at variance with the line of conduct which we have enjoined upon the attention of our servants in China, they evince such a total want of temper and judgment in the conduct of our affairs, and have involved in such imminent danger the vast interests committed to your charge, that after the most

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mature and deliberate consideration we have come to the following unanimous resolutions, *viz.*

“ Resolved, That it is the opinion of this Court, that the proceedings of the majority of the select committee of supra-cargoes, which have led to the present unprecedented state of affairs in China, as detailed in the despatches lately received, calls for the marked and decided disapprobation of the Court.

“ That the extreme measure, to which the select committee have resorted, of stopping the trade, not only appears to have been wholly uncalled for by the circumstances of the case, but is opposed to the strong and repeated injunctions of the Court, who consider it ‘ a measure so pregnant with difficulty, that nothing but the most imperious and urgent necessity could justify a recourse to it.’

“ That this Court is likewise of opinion, that the tone and tenor of the remonstrance from the select committee to the Viceroy in November last, are diametrically opposed to the admonition contained in the Court’s despatch, before adverted to, in which the select committee were cautioned, that ‘ whenever they might recur to remonstrance, the cause should be first well weighed, and the necessity for the measure clearly established ; and that when, after due deliberation, they might determine on an address to the local authorities, all harshness of expression should be avoided, and great care be taken that no personal feeling be suffered to mix itself with the expression of official remonstrance or complaint.’

“ That entertaining such sentiments, this Court is of opinion that a change should be forthwith made in the members of the select committee.

“ That Messrs. Baynes, Millett and Bannerman, be accordingly removed from the select committee, and that Messrs. Marjoribanks, Davis and Daniell, be appointed members of the select committee in their room.”

21. These resolutions are to take effect immediately on their receipt by our select committee, they will be despatched by the “ Ann and Amelia,” the ship taken up to carry a cargo from China to North America, of which you have already been advised, and on board which vessel Messrs. Marjoribanks and Davis embark forthwith from hence for Canton. We have especially enjoined those gentlemen cordially to co-operate with your president in every measure that may be best calculated to effect a good understanding with the authorities in China, and to replace our trade upon the footing which is so essential to the general interests of this country.

22. Since adopting the foregoing resolutions, we have received by the “ Norden” your secret consultations to the 21st December. The details of which they put us in possession, not only tend to confirm the expediency of the decision which we have already communicated to you, but have induced us further to resolve, that in all future discussions which may arise between the authorities in China and the select committee, involving the safety of our commercial intercourse, the president shall be invested with full powers to act upon his own responsibility, however much he may differ from the majority of the committee, should the measures proposed by the president be in accordance with the sentiments we have so repeatedly expressed on that subject. This provision is not intended to relieve your president and other members of the select committee from continuing, in discharge of their duty, to record on your consultations, in the form of a minute, their reasons for any difference of opinion which may arise in deciding on any proposition brought before them.

23. We have received the notice from Mr. Plowden, transmitted in your Secretary’s letter, 1st December, and in accordance therewith you will inform that gentleman, that we consider it a full and sufficient intimation of his intention to quit China in the ensuing season.

24. We have accordingly resolved, that Mr. Marjoribanks, whom it is our intention to appoint as president in the ensuing season, shall succeed to that station in the event of the death, resignation, or coming away of Mr. Plowden prior to that period.

25. The select committee will then consist of Mr. Marjoribanks,
 — Davis,
 — Daniell, and
 — Smith.

26. We have likewise received your secretary's letter of the 26th December, transmitting a communication from Mr. Bannerman, that he is desirous of "receiving our sanction to proceed to England in the course of next season, with the intention, as far as he is at present enabled to judge, of eventually retiring from the service."

27. You will inform Mr. Bannerman, that he has our sanction to proceed to England for the above-mentioned purpose.

We are, your loving friends,

(Signed)

WILLIAM ASTELL,
 ROBERT CAMPBELL,
 JOHN MORRIS,
 G. RAIKES,
 GEORGE LYALL,
 J. BAILLIE,
 WILLIAM YOUNG,
 R. CUTLAR FERGUSSON,

JOHN MASTERMAN,
 J. R. CARNAC,
 N. B. EDMONSTONE,
 J. L. LUSHINGTON,
 J. D. ALEXANDER,
 J. THORNHILL,
 GEORGE SMITH,
 JOHN G. RAVENSHAW.

London,
 the 26th May 1830.

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No. 3.

APPENDIX

TO THE

S E C O N D R E P O R T.

LIST OF APPENDIX TO THE SECOND REPORT.

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Ditto .. ditto .. from Bengal; dated 1 February 1826	1085
Ditto .. ditto .. to Bengal; dated 30 May 1827	1089
Ditto .. ditto .. from Bengal; dated 3 August 1826	1091
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2.—MADRAS.

Copy of the Correspondence between the Court of Directors of the East-India Company and the Madras Government, respecting the Formation of an Annuity Fund for the Civil Servants of the Madras Establishment; viz.

Extract of Public Letter to Fort St. George; dated 31 December 1824	1093
Ditto .. ditto .. from Fort St. George; dated 29 July 1825	1093
Letter from Fort St. George to the Honourable the Court of Directors of the East-India Company; dated 5 September 1825	1093
Extract of Public Letter from Fort St. George; dated 16 October 1826	1094
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Letter from Fort St. George to the Honourable the Court of Directors of the East-India Company; dated 6 April 1827	1098
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Ditto .. ditto .. to Bombay; 11 March 1829	1114
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East-India House, }
29 June 1830. }

JAMES C. MELVILL,
Auditor India Accounts.

APPENDIX I.

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ANNUITY FUND.

I.—BENGAL.

I.

ANNUITY FUND.

No. 1. Bengal.

COPY of the CORRESPONDENCE between the Court of Directors of the EAST-INDIA COMPANY and the BENGAL GOVERNMENT, respecting the formation of an Annuity Fund for the Civil Servants of the Bengal Establishment.

EXTRACT of Public Letter from Bengal, dated 29th June 1822.

Para. 1. WE have the honour to transmit with this despatch, a memorial addressed to your Honourable Court, by a Committee of the members of the civil service of this establishment resident in Calcutta, describing the resolutions passed at the meetings of the civil servants at the presidency, and soliciting your Honourable Court to grant and obtain for the civil service certain advantages specified in the documents adverted to. Copies of the Committee's letter to the government, and of its enclosure and reply, are also enclosed for your Honourable Court's information.

2. The establishment of a pension-fund for the civil service, generally, on the principle proposed by the Committee, appearing to us a desirable and expedient measure, and being aware that your Honourable Court formerly signified your opinion that the institution of a fund of this description was extremely advisable, we have no hesitation in soliciting the liberal consideration of your Honourable Court to the application of the Committee for pecuniary aid from the Honourable Company, which the Committee deem so essential to the establishment of the fund on a solid and advantageous foundation.

(Signed) HASTINGS.
J. ADAM.

JOHN FENDALL.
W. B. BAYLEY.

EXTRACT of Public Letter to Bengal, dated 26th February 1823.

Extract Para. 2. WE have received your letter in this department of the 29th June last, transmitting a memorial addressed to us by a Committee of the members of the civil service of your establishment resident in Calcutta, describing the resolutions passed at the meetings of the civil servants at the presidency, and soliciting us to grant and obtain for the civil service certain advantages specified in the documents adverted to in that memorial.

3. Those points of the memorial not embraced in our despatch of the 17th January will receive our deliberate consideration, and we shall take an early opportunity of communicating to you our decision upon the remaining points which have been submitted to us.

EXTRACT of Public Letter to Bengal, dated 8th December 1824.

Para. 2. AGREEABLY to the intimation conveyed to you in the third paragraph of our despatch in this department, dated the 26th February 1823, we have taken into consideration

consideration the memorial of a Committee of the members of the civil service of your establishment, which accompanied your despatch dated the 29th June 1822.

3. That memorial embraces two objects, viz. the grant of permission to civil servants to come to Europe under regulations to be defined, without forfeiting the whole of their allowances, and the establishment of a fund in Bengal for granting annuities to civil servants upon retirement.

4. We premise that although civil servants are not at present entitled to receive from the Company any allowance either on temporary leave of absence or on retirement, yet those objects have been provided for to the following extent in the regulation of funds formed by the subscriptions of civil servants, aided by contributions from the Company, viz. :

Bengal.—To subscribers compelled to proceed to England for the benefit of health, and upon oath of straitened circumstances, allowances for a period not exceeding three years in the whole, and subject intermediately to the occasional production of strong medical certificates,

If a senior merchant.....	£500	per annum.
Junior - ditto.....	375	ditto.
Factor, or writer.....	250	ditto.

Madras.—To a subscriber compelled to proceed to England for the benefit of health, or under circumstances of distress, such an allowance as may make his total income, whether arising from his own means or from the fund, £300 per annum; the amount for the first year being advanced previously to leaving India. This allowance is granted for three years, and in certain cases is extended to a fourth year; the whole is subject to a condition that the amount shall be refunded upon return to India. To civil servants, according to seniority, the offer of annuities, if they choose to retire, is made; some amounting to £600 and some to £400 per annum. The condition for the grant of such annuities is that the grantee shall have paid either subscriptions to the fund a certain aggregate sum, or that he shall pay the difference between such sum and the amount of his subscriptions.

Bombay.—To subscribers compelled (without possessing adequate means) to quit India for the recovery of health, an advance of 2,000 rupees, on loan, without interest, and an allowance of £300 per annum at the commencement of each year, for three years.

5. To subscribers, according to seniority, upon similar conditions as at Madras, the offer of annuities upon retirement of £400 per annum each.

6. It is our practice, at the request of the managers of the funds, to advance sums in England repayable to the local governments in India, at rates of exchange very favourable to the funds, which enable them to bear the charge of the temporary allowances and permanent annuities free from deduction in consequence of the alteration of the current rate of exchange; and we also grant to the civil funds of Madras and Bombay, in addition, to direct pecuniary contributions, an equivalent to interest on their deposits at the rate of eight per cent. per annum; and thus it is clear that the subscribers receiving benefit in England from these institutions must be regarded as having accumulated to the extent of their property in the fund, free from all loss, either in exchange or in interest.

7. It is however apparent from the preceding statement, that so far as respects absentees in Europe the benefit is restricted to temporary allowances, to sick and indigent servants, and which in some cases are granted by way of loan; and that so far as respects annuities upon retirement, no such advantage is secured to the Bengal servants.

1.
ANNUITY FUND.

No. 1. Bengal.

I.
ANNUITY FUND.
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No. 1. Bengal.

33. Upon the subject of the proposed annuity fund, the principle of a provision from the civil fund for civil servants upon retirement has been distinctly recognized, and sanctioned by us, not only in the case of the Madras and Bombay funds, in which that principle is now in operation, but also as respects your presidency. When the proposal for the formation of the Bengal Civil Fund was before us, we stated in our despatch, dated the 23d February 1806, para. 140, that if it should be constituted upon the same principles as that at Madras we should have great pleasure in contributing to its augmentation; and we recommended an increased rate of subscription which should enable the fund to afford retirements to those who might need them. In our subsequent despatch, dated the 26th February 1808, paragraph 12, we repeated our opinion in favour of extending the provisions of the Bengal Civil Fund to the grant of annuities on retirements, as being calculated to answer useful and wise ends, as providing for unexpected loss of fortune, and as occasioning the return of the Company's servants to Europe by "a quicker movement" than would otherwise take place, and thus securing to the Company the services of Europeans in the most active period of their lives, and making way for the advance of younger servants.

34. In 1815 and 1817 attempts appear to have been made in Bengal to act upon our suggestions, either by extending the provisions of the civil fund, or by establishing a fund specifically for the purpose of affording pensions on retirement, but upon both occasions the attempts were unsuccessful.

35. The proposal now submitted to us is, that an annuity fund should be established upon a scale sufficiently large to allow of eight or nine retirements every year, upon life annuities of seven thousand rupees each.

36. With this view the Committee of the Bengal servants suggest that the subscribers to the fund should contribute four per cent. per annum on their official incomes, and they solicit a contribution from the Company proportionate to what is allowed to the Madras Fund; also, that the sums required in England may be issued by the Company at a favourable rate of exchange.

37. In considering a scheme such as that proposed, it has appeared to us to be desirable that the precise nature of the advantages expected from it, should be kept distinctly in view.

38. If an annuity fund were formed solely by the subscriptions of individuals, the ultimate advantage of each subscriber could only exceed the value of his subscriptions to the extent that the fund may have gained by the accumulated contributions of subscribers resigning or dying previously to their being entitled to annuities, so that the benefit to the service would in that case be restricted to the contingent results of a tontine.

39. There can be little hope that the civil servants would ever be induced to unite in the establishment of a fund so limited in its operation; and although, as to all persons hereafter appointed to the civil service, we might compel a subscription to an annuity fund, however constituted, yet we should feel great hesitation in recurring to such an expedient in support of a scheme which did not hold out advantages of larger amount than could be realised by other modes of investment.

40. It seems obvious, therefore, that an annuity fund to be successful must derive material assistance from the Company.

41. A contribution to an annuity fund from the Company is evidently a boon to the service, and operates precisely in the same way as if the Company itself were to grant annuities to civil servants upon retirement, so that the real pecuniary advantage to the service of a fund so constituted is, that a civil servant, when he retires, has, in addition to his own savings, whether they have accumulated in the shape of subscriptions to the fund, or in any other mode, a life-annuity proportionate to his share of the Company's contribution

contribution to the fund ; and if in aid of their direct contribution the Company protect the fund from loss, by establishing fixed rates of interest and exchange, then the servants derive the further advantage of individual protection from those contingent losses to the extent of their individual property in the fund.

42. With a view to establish a fund on such liberal principles as to ensure its success, as a measure highly beneficial to the whole service, we conceive that the Company's contribution should be proportionate to the contribution of the service, and the amount of both must necessarily be fixed in relation to the extent of the advantages which the fund may be destined to afford.

43. Those advantages should certainly be considerable ; because, in order that the fund may be beneficial to the service, it is important that all the annuities from it, as they accrue, should be accepted by old servants, so as that the fund may not be instrumental to the retirement of young and active servants ; and it cannot be expected that old servants, in the possession, as they generally are, of lucrative offices, would be tempted to retire, if the annuity did not afford a material addition to such income as the party may possess.

44. In estimating the advantage to be derived from an annuity fund we have directed our attention to four particulars, *viz.* the amount of each annuity ; the number of annuitants ; the proportion of the value of the annuity which should be paid by the annuitant, and security that the annuities will be regularly paid.

45. With respect to the amount of the annuity, the proposal from Bengal suggests the sum of 7,000 rupees.

46. As the efficiency and utility of an annuity fund must materially depend upon the inducement afforded by it to old servants to retire ; and as it cannot be expected that civil servants will retire to England without adequate provision, we have come to the determination that the annuities should not fall short of 10,000 rupees each, payable in England, at the rate of 2s. the rupee, being £1,000 sterling.

47. The next point which has called for consideration is the number of annuities which should be granted in each year, upon which we have found it necessary, in the first place, to determine what should be the qualification of an annuitant in respect of length of service, and we have resolved that a civil servant should not be eligible to accept an annuity unless he have been actually in the civil service the full period of twenty-five years, or upwards ; and resident in the service in India not less than twenty-two years.

48. We are also of opinion that the fund should be so constituted as to afford a reasonable expectation that at the end of twenty-five years from the date of appointment to the service, a civil servant having completed the term of actual residence, already specified, would obtain the offer of an annuity.

49. The number of servants on the Bengal civil establishment is 450 ; the casualties by death and resignation in early periods of service may be computed at eight per annum. This in twenty-five years would amount to 200, but as a portion of the casualties must occur among the servants introduced in the progress of the twenty-five years, it is necessary to make a deduction on that account, to the extent of about fifty for the whole period.

50. In this view, therefore, 300 or 450 servants would survive twenty-five years, and, consequently, 300 is the aggregate number of annuities which would be required in that period, provided all the civil servants who were eligible chose to retire upon it ; being at the rate of twelve per annum. The occurrence of such a contingency is however highly improbable ; various cases will doubtless occur in which the party entitled to the offer will decline to avail himself of it ; and we consider that by providing for the grant of annuities to the extent of three-fourths of the persons eligible, it may

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reasonably be expected that ultimately, as soon as a servant is eligible the offer will be made to him.

51. We have accordingly determined that nine should be the number of annuities in each year. You will observe that nine is the number proposed in the memorial. If hereafter there should be any material alteration in the aggregate number of servants upon your establishment, this part of the subject will necessarily undergo revision.

52. The third point requiring attention is the proportion of the value of the annuity which should be paid by the annuitants, or in other words, what shall be the sum paid by a servant, including his accumulated subscriptions, to entitle him to an annuity, if otherwise eligible; upon which point we must observe, that we consider it of essential importance, that so far as may be practicable the advantages afforded by the fund should be available by those eligible to receive them, upon terms of strict equality.

53. If the annuitants were all of the same age when they became such, this point could in a great degree be accomplished by fixing an aggregate sum as the purchase-money for the annuity; but as the ages of the annuitants must naturally vary, it follows, that to maintain strict equality the amount of the purchase-money should depend upon the value of the annuity, which of course is regulated by the age of the annuitant.

54. The Committee of the servants upon your establishment propose that "any subscriber who may accept the tender of an annuity shall be required, to entitle him to such an annuity, to pay to the institution the difference between two-thirds of the actual value of the annuity on his life, and the accumulated value of his previous contributions, in case the latter quantity shall be less than the former."

55. But as, for the reasons already assigned, we have determined that the annuity should be 10,000 rupees, we are of opinion that in order to render that arrangement of important value to the service, the proportion of purchase-money should be reduced; and we have accordingly resolved to fix it at one-half the value of the annuity, according to the following table, which is calculated upon the principle of our allowing an interest of six per cent. per annum upon all the balances of the fund, as hereafter explained, viz.:

				Rupees.
If of the age of 40 years	.....			1,07,050
— 41 —	.....			1,05,100
— 42 —	.....			1,04,730
— 43 —	.....			1,03,560
— 44 —	.....			1,02,350
— 45 —	.....			1,01,100
— 46 —	.....			99,800
— 47 —	.....			98,410
— 48 —	.....			97,070
— 49 —	.....			95,630
— 50 —	.....			94,170
— 51 —	.....			92,730
— 52 —	.....			91,290

56. Upon this principle a servant getting an annuity at the expiration of twenty-five years' service, and at the age of forty-five, will pay altogether, including interest upon his subscriptions, 50,550 rupees for an annuity of 10,000 rupees, instead of 47,180 rupees, the sum proposed by the Bengal civil servants, for an annuity of 7,000 rupees.

57. But although in the mode here proposed all servants upon becoming annuitants will pay half the value of their respective annuities, and no more, and will so far be placed upon an equal footing, yet it has not escaped our observation, that there will be a material difference in the value of the risks incurred by the several subscribers, of
losing

losing by death or early retirement the amount of their contributions. The extent of this risk depends upon the sum contributed in each year, and upon the number of years for which the contribution has been paid. As it is intended that the contributions of subscribers shall be by a per-centage upon their official incomes, the variations in the amount of the annual contributions of the several subscribers will be proportionate to the variations in the amount of their incomes. The subscriber in possession of large allowances, as his contribution will be larger, so will his risk be greater than that of the subscriber upon more confined allowances. In respect of the number of years for which the contribution may be paid, persons entering the service after the fund shall have been instituted will have to contribute during the full period of their service, and consequently they will have incurred a risk from the first, annually increasing in amount, until the expiration of the term of twenty-five years. But if, as is hereafter proposed, the fund shall commence the grant of annuities at the close of the first year, the first nine annuitants will only have incurred the risk of losing the amount of contributions made during that year. To the next nine the risk will have amounted to contributions during two years, and its extent will be increased progressively in each succeeding year, until the fund shall have been in operation twenty-five years. Thus it is clear, that subscribers becoming annuitants during the first twenty-five years, will not have incurred a risk of equal amount either relatively one with another, or with those who become annuitants after the expiration of that period. Of this advantage, however, existing servants could not be deprived without sacrificing one important object of the fund, *viz.* the inducement which it will afford to old servants to retire; and it may also be observed, that the benefit which the younger servants will derive from such retirements, together with the advantages which they will severally possess of accumulating a fund for the purchase of the annuity by gradual deposits improved at a fixed and favourable rate of interest, will in a great degree countervail the difference of risk as compared with their seniors, who will not have enjoyed to the same extent the benefit either of accelerated promotion or accumulation by gradual deposits at interest.

58. Upon the last and important point of security, it would appear that when an annuity is granted the value of it should be set apart. An arrangement might indeed be made for appropriating the whole of the income applicable to annuities, to the grant of annuities to its full extent, that is to say, if the income were £60,000 per annum, and the amount of the annuity £1,000, sixty might at once be granted, leaving the grant of further annuities to be made upon casualties arising in the sixty first granted.

59. We are however convinced, that the object in view will be more beneficially and satisfactorily attained by the system already proposed, of granting a certain number of annuities annually, and this can only be securely done by setting apart, at interest, the value of each annuity when granted, the payments as they fall being made out of the value so set apart. Having thus explained the advantages which we contemplate from an annuity fund, for the civil servants upon your establishment, we proceed to state the means by which those advantages may be secured.

First. By subscriptions from civil servants *proportioned to their official income.*

60. The rate of subscription proposed in the plan which you have transmitted us is that which we have determined to adopt, *viz.* 4 per cent. upon the salaries and allowed emoluments of subscribers, including those who receive pay under the denomination of servants out of employ. We can scarcely doubt the willingness of all persons now in the service to subscribe to that extent, in view to the ultimate enjoyment of the important advantages which the scheme holds out. We have however resolved that such of the existing servants as may decline to become subscribers to the fund, shall not be entitled to participate in the absentee regulations.

And in order further to secure permanence and success to the fund we intend that

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an engagement to subscribe to it shall become a part of the covenants of all persons hereafter appointed writers. We have further resolved, that the co-operation of the Company in the formation of the funds shall be withheld until two-thirds or more of the Bengal civil servants shall become subscribers to it.

Secondly.—Contributions from the Company.

61. With a view essentially to promote the welfare of this important class of the Company's servants, to whom is intrusted the discharge of very arduous and responsible duties, and from a conviction that pecuniary advantages of equal extent could not so beneficially be communicated in any other mode, we have resolved, that provided an annuity fund be formed in Bengal upon the principles explained in this despatch, and under such a modification as we shall prescribe of the regulations framed by a Committee of the Civil Servants on the 28th January 1822, the Company shall contribute whatever sum may be required in addition to the contributions of subscribers, to enable the fund to grant such number of annuities as may be accepted under the prescribed regulations, not exceeding nine per annum.

62. With this view, we desire that the fund be annually credited with a sum equal to the amount yielded within the year, by the subscription of four per cent. on the official incomes of the subscribers; and that you receive into deposit, and allow interest at six per cent. per annum, to be computed annually upon the balance belonging to the fund. We also desire, that if at the expiration of five years from the date of the institution of the fund, the balance shall be less than the amount apparent in the prospective calculation contained in a subsequent part of this despatch, the fund be credited by you with the amount of the deficiency; that if, on the other hand, the balance shall exceed the balance so calculated, then an annual deduction equal to the income derived from the excess of balance shall be made, either from the Company's contribution, or from the rate of interest allowed on the accumulations of the fund, at the option of the Court of Directors; that a similar adjustment be effected at the expiration of each succeeding five years; and that when the fund shall have arrived at the twenty-fifth year of its operation, the table of the valuation of annuities be corrected according to the experience of the intervening period, and the Company's contribution be then finally limited to the sum which, when added to the contributions of subscribers, and to the income derived from the accumulated balance, will make a total income equal to the grant of nine annuities annually, according to the valuation which shall then be fixed.

63. Upon the principles which we have thus explained, the number of nine annuities annually is virtually guaranteed by the Company, and the Company's contribution is limited to the amount necessary for the accomplishment of that important object.

64. We have further resolved that an interest of six per cent. per annum be allowed on the funds set apart for the payment of annuities.

65. Supposing all the civil servants upon your establishment to subscribe, and calculating the aggregate salaries according to a statement furnished in the papers which you have forwarded to us, the fund would possess four per cent. on

	Rupees.
Salaries	3,26,320
And contribution from the Company	3,26,320
	<hr/>
Rupees	6,52,640
	<hr/>

Thirdly.—Fines from subscribers on *becoming annuitants*.

66. There is another large source of income, *viz.* the difference between the accumulated

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accumulated value of a subscriber's contributions and one-half of the value of his annuity. This, in the earlier periods of the operation of the fund, will be considerable, but its amount will of course decrease annually until the end of twenty-five years, when we calculate that the accumulated value of a subscriber's contribution for the whole of that period will average 38,876 rupees; that the age of the subscriber will be about forty-five; and half the value of the annuity 50,550 rupees. So that the fine to be paid upon becoming an annuitant, after having subscribed to the fund for twenty-five years, will be 11,674 rupees. In this view, therefore, when the fund shall have been in operation twenty-five years, its income from fines will probably average 105,066 rupees per annum.

67. It is our wish to bring the proposed fund into operation with the least practicable delay. We therefore desire that measures be taken to institute it on the 1st May 1825; and that the first nine annuities commence from the 1st May 1826.

68. The following is a prospective calculation of the receipts and disbursements of the fund upon the principles which we have explained, *viz.*

69. It is computed that the ages of subscribers upon becoming annuitants will average in the first year fifty-two; in the second, fifty-one; in the third, fifty; in the fourth, forty-nine; in the fifth, forty-eight; in the sixth, forty-seven; in the seventh, forty-six; and in the eighth and subsequent years, forty-five.

70. Taking an average of the salaries of Bengal civilians at the several periods of service, it appears upon calculation that the subscriptions of servants on becoming annuitants, with interest, will amount in each year to the sums specified in the first column of the following statement which will also show the sums likely to be payable to the fund on this account.

YEAR of granting ANNUITIES.	Accumulated Amount of Sub- scription by each Subscriber accepting an ANNUITY.	HALF Value of ANNUITY.	FINES, being difference to be paid to the Fund by Sub- scribers on be- coming Annuitants.	TOTAL of FINES, being the difference on Nine Annuities, forming addition to the Income of the FUND.
1 year.	1,920	45,645	43,725	3,93,525
2 —	3,658	46,365	42,707	3,84,363
3 —	5,501	27,085	41,584	3,74,256
4 —	7,454	47,815	40,361	3,63,249
5 —	9,073	48,535	39,462	3,55,158
6 —	10,788	49,205	38,417	3,45,752
7 —	12,607	49,900	37,293	3,35,637
8 —	14,534	50,550	36,016	3,24,144
9 —	16,315	50,550	34,235	3,08,115
10 —	18,198	50,550	32,352	2,91,168
11 —	20,065	50,550	30,485	2,74,365
12 —	22,045	50,550	28,505	2,56,545
13 —	24,142	50,550	26,408	2,37,672
14 —	26,364	50,550	24,186	2,17,674
15 —	28,242	50,550	22,308	2,00,772
16 —	29,953	50,550	20,597	1,85,373
17 —	31,076	50,550	19,474	1,75,266
18 —	32,275	50,550	18,275	1,64,475
19 —	33,538	50,550	17,012	1,53,108
20 —	34,484	50,550	16,066	1,44,594
21 —	35,487	50,550	15,063	1,35,567
22 —	36,553	50,550	13,997	1,25,973
23 —	37,681	50,550	12,869	1,15,821
24 —	38,876	50,550	11,674	1,05,066

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71. The fixed Income of the Fund, independently of fines, may be stated as follows :

									Rupees.
	Four per cent. on salaries	..	..	..	..	..	..	..	3,26,320
	Contribution from the Company	..	..	..	..	..	..	..	3,26,320
	Interest within the year, as estimated at Bengal	..	..	..	..	..	..	..	10,000
									6,62,640
	Deduct for Charges of Management	..	..						10,000
									6,52,640
1st Year..	Regular Income	..	..	..	..	..	..	..	6,52,640
	Fines	..	..	..	..	..	..	..	3,93,525
									10,46,165
	Value of Nine Annuities on Lives of 52	..	..						8,21,610
									2,24,555
	Balance	..	..				
2d Year..	Interest at six per cent.	..	..	..	..	..	..	..	13,473
	Regular income	..	..	..	..	..	..	..	6,52,640
	Fines	..	..	..	..	..	..	..	3,84,363
									12,75,931
	Value of Nine Annuities on Lives of 51	..	..						8,34,570
									4,40,461
	Balance	..	..				
3d Year..	Interest	..	..	..	..	..	..	..	26,428
	Regular income	..	..	..	..	..	..	..	6,52,640
	Fines	..	..	..	..	..	..	..	3,74,256
									14,93,785
	Value of Nine Annuities on Lives of 50	..	..						8,47,530
									6,46,255
	Balance	..	..				
4th Year..	Interest	..	..	..	..	..	..	..	38,775
	Regular Income	..	..	..	..	..	..	..	6,52,640
	Fines	..	..	..	..	..	..	..	3,63,249
									17,00,919
	Value of Nine Annuities on Lives of 49	..	..						8,60,670
									6,46,255
	Balance	..	..				
5th Year..	Interest	..	..	..	..	..	..	..	50,415
	Regular Income	..	..	..	..	..	..	..	6,52,640
	Fines	3,55,158
									18,98,462
	Value of Nine Annuities on Lives of 48						8,73,630
									10,24,832
	Balance						

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										Rupees.	L.
										10,24,832	ANNUITY FUND
6th Year..	..	Interest	61,490	No. 1. Bengal.
		Regular Income	6,52,640	
		Fines	..	..	..	..	..	..	..	3,45,753	
Value of Nine Annuities on Lives of 47 ..										20,84,715	
										8,85,690	
Balance ..										11,99,025	
7th Year..	..	Interest	..	..	..	..	..	..	..	71,941	
		Regular Income	..	..	..	..	..	..	..	6,52,640	
		Fines	..	..	..	..	..	..	..	3,35,637	
Value of Nine Annuities on Lives of 46 ..										22,59,243	
										8,98,200	
Balance ..										13,61,043	
8th Year..	..	Interest	..	..	..	..	..	..	..	81,663	
		Regular Income	..	..	..	..	..	..	..	6,52,640	
		Fines	..	..	..	..	..	..	..	3,24,144	
Value of Nine Annuities on Lives of 45 ..										24,19,490	
										9,09,900	
Balance ..										15,09,590	
9th Year..	..	Interest	..	..	..	..	..	..	..	90,575	
		Regular Income	..	..	..	..	..	..	..	6,52,640	
		Fines	..	..	..	..	..	..	..	3,08,115	
Value of Nine Annuities on Lives of 45 ..										25,60,920	
										9,09,900	
Balance ..										16,51,020	
10th Year..	..	Interest	..	..	..	..	..	..	..	99,061	
		Regular Income	..	..	..	..	..	..	..	6,52,640	
		Fines	2,91,168	
Value of Nine Annuities on Lives of 45 ..										26,93,889	
										9,09,900	
Balance ..										17,83,998	

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										Rupees.	I.	
										22,87,664	ANNUITY FUND	
16th Year..	Interest	1,37,260	No. 1. Bengal.	
	Regular Income	6,52,640		
	Fines	..	..	..	..	..	..	..	..	1,85,373		
Value of Nine Annuities on Lives of 45										..	32,62,937	
										9,09,900		
Balance										..	23,53,037	
17th Year..	Interest	..	..	..	..	..	..	..	..	1,41,182		
	Regular Income	..	..	..	..	..	..	..	..	6,52,640		
	Fines	..	..	..	..	..	..	..	..	1,75,266		
Value of Nine Annuities on Lives of 45										..	33,22,125	
										9,09,900		
Balance										..	24,12,225	
18th Year..	Interest	..	..	..	..	..	..	..	..	1,44,733		
	Regular Income	..	..	..	..	..	..	..	..	6,52,640		
	Fines	..	..	..	..	..	..	..	..	1,64,475		
Value of Nine Annuities on Lives of 45										..	33,74,973	
										9,09,900		
Balance										..	24,64,173	
19th Year .	Interest	..	..	..	..	..	..	..	..	1,47,850		
	Regular Income	..	..	..	..	..	..	..	..	6,52,640		
	Fines	..	..	..	..	..	..	..	..	1,53,108		
Value of Nine Annuities on Lives of 45										..	34,17,771	
										9,09,900		
Balance										..	25,07,871	
20th Year..	Interest	..	..	..	..	..	..	..	..	1,50,472		
	Regular Income	..	..	..	..	..	..	..	..	6,52,640		
	Fines	1,44,594		
Value of Nine Annuities on Lives of 45										..	34,55,577	
										9,09,900		
Balance										..	25,45,677	

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										Rupees.
I. ANNUITY FUND. No. 1. Bengal.	Balance									25,45,677
	21st Year.. ..	Interest	1,52,741
		Regular Income .. ..	..	..	..	..	..	..	..	6,52,640
		Fines .. ..	..	..	..	..	..	..	..	1,35,567
	Value of Nine Annuities on Lives of 45									34,86,625
										9,09,900
	Balance									25,76,725
	22d Year.. ..	Interest .. ..	..	..	..	..	..	..	..	1,54,603
		Regular Income .. ..	..	..	..	..	..	..	..	6,52,640
		Fines .. ..	..	..	..	..	..	..	..	1,25,973
	Value of Nine Annuities on Lives of 45									35,09,941
										9,09,900
	Balance									26,00,041
	23d Year.. ..	Interest .. ..	..	..	..	..	..	..	..	1,56,002
		Regular Income .. ..	..	..	..	..	..	..	..	6,52,640
		Fines .. ..	..	..	..	..	..	..	..	1,15,821
	Value of Nine Annuities on Lives of 45									35,24,504
										9,09,900
	Balance									26,14,604
	24th Year.. ..	Interest .. ..	..	..	..	..	..	..	..	1,56,876
		Regular Income .. ..	..	..	..	..	..	..	..	6,52,640
		Fines .. ..	..	..	..	..	..	..	..	1,05,066
	Value of Nine Annuities on Lives of 45									35,29,186
										9,09,900
	Balance									26,19,286

72. From the foregoing calculation, it appears that the fund would commence its twenty-fifth year with the following income, viz.

Per-centage, Company's contribution, and interest on the same within the year, deducting charges of management										Rupees.
Interest of capital accumulated during the first 24 years										6,52,640
Fines averaged at										1,57,157
										1,05,066
Making a total Income of										Rupees
										9,14,863

73. Which exceeds the value of nine annuities upon lives of forty-five in the sum of 4,963 rupees.

74. It is probable, that in the course of the years included in the foregoing statement, some of the subscribers, by obtaining accelerated promotion through the retirements occasioned by the fund, will have contributed a larger amount in the shape of subscriptions than has been assumed; but this effect will, in great measure, be counterbalanced by the cases in which the contributions of subscribers will be suspended for the period of their absence to Europe, under the regulations announced in this despatch.

75. Any variation of importance that may occur in the actual result, as compared with our calculation, will be satisfactorily adjusted by the arrangement which we have prescribed in the 62d paragraph.

76. The mode in which the payment of the annuities in England may be best effected remains to be considered. The Committee of the Civil Servants upon your establishment have requested that such sums may be advanced by the Company in England "as may be required, for the satisfaction of annuities granted on the fund, the amount to be repaid to the government of Bengal, at the exchange of 2s. for the current rupee," or at such other rate we may be pleased to determine.

77. Although we cannot acquiesce in this request so far as respects the rate of exchange, yet, from a desire to meet the convenience of the retired servants, we have determined that every annuity as it shall become due, be paid over by the managers of the fund to your government, and issued to the annuitant by the Company in England, at an exchange of 2s. the sicca rupee.

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EXTRACT of Public Letter from Bengal, dated 1st February 1826.

Para. 2. On receipt of your Honourable Court's letter above referred to, 8th December 1824, we communicated it to the Committee, which had been the organ of conveying to Government, and to your Honourable Court, the representation on the part of the civil service, soliciting the privileges to which your despatch adverts, and desired the Committee in the first instance to ascertain the sentiments of the individual members of the service, with the view of learning whether two-thirds of the whole number were willing to subscribe to the Annuity Fund, as stipulated by your Honourable Court. The Committee were at the same time requested, on the acquiescence of the required majority, to remodel the original plan for the Fund, by incorporating with it the additions and alterations of your Honourable Court, and by excluding those to which you had objected.

3. The Committee having reported that the requisite majority of the service had signified their wish to subscribe to the fund, the civil auditor was directed to retrench four per cent. from the bills of all those members of the service who had intimated their assent to the plan, or who might hereafter be admitted to the fund, commencing from the 1st of May 1825, as prescribed by your Honourable Court.

4. Your Honourable Court will observe a letter from the Committee, submitting a plan revised according to the instructions conveyed to them by government, which we approved, as generally according with the orders of your Honourable Court, but several points were submitted by Committee for our consideration and decision which we shall here specify, with our remarks and orders thereon.

1. The Committee recommended, at the instance of Mr. Wilder, agent to the Governor-general at Saugor, to our favourable consideration, a modification of Rule X, which confines the grant of annuities to such subscribers only as may have resided in India in the civil service not less than twenty-two years, and been members of the service the full period of twenty-five years, in order to meet the case of those whose loss of health, after an actual residence of twenty years, might render it absolutely impossible for them to complete the required residence of twenty-two years in India.

5. On this point we observed, that it appeared to us, the cases of all individuals who might be precluded by ill-health from completing the period of residence in India required by the regulations, might be properly recommended to the indulgent consideration of your Honourable Court for a proportion of the annuity, according

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to the actual period of their service respectively, without any specific limitation of time, which it would be difficult to fix without risk of hardship in particular cases. In such instances the certificates of ill health must necessarily be of the strictest character, being in the first place attested by the usual medical authorities in this country, and subsequently by such as might be named by your Honourable Court, to furnish certificates in England, after the trial of furlough. An affidavit to be also furnished by the parties themselves of their inability to serve longer in India.

6. With reference also to the same Rule X. the Committee submitted secondly, in consequence of letters from Mr. Dale and Mr. Walters, of the civil service, whether the time spent at Hertford College after the age of seventeen years was to be considered, under the Act 47 Geo. III, c. 68, s. 7, as included in the period of twenty-two years' residence in India necessary to qualify for the annuity.

7. On this reference we stated to the Committee, that it being evidently the intention of the act of Parliament quoted that the time passed by students at Hertford College after the age of seventeen, and not exceeding the term of two years, should be considered as equivalent to an actual residence in India, we should have no hesitation in recommending to your Honourable Court, as suggested by the Committee, to allow such period of residence at the college to be calculated as forming part of the qualification for the benefits of the furlough and annuity provisions.

Extract of Para. 8.—The third question referred by the Committee may be conveniently stated in their own words: "It was proposed in the original rules that the annuities should commence on the 1st of January, and that persons taking benefit of the fund must resign on or before the 1st of March.

"The Honourable Court, doubtless with advertence to the period for which Indian accounts are kept, have altered the above notes to the 1st May and 1st July. But we respectfully beg leave to submit whether it be not, on the whole, advisable to revert to the dates originally proposed.

"Adverting to the period when subscribers should be called upon to signify their willingness to retire on the annuity, the Court observe, it 'must be sufficiently early to allow of servants intending to become annuitants to quit Bengal during the season at which ships usually sail from thence to England,' which season, as is well known, comprises the months of November, December, January, and February. But the Honourable Court have virtually annulled this considerate suggestion by the alteration in question: for by making the annuities to commence on the 1st May in each year, instead of the 1st January, they absolutely compel the intended annuitant, in every instance, either to leave his affairs, as it respects the annuity, in the hands of an agent, which in many cases may be very inconvenient, or to lose the season for sailing in order to transact his own business, in which case he must remain in India out of employ from the 1st July till the ensuing season for sailing, exposed to the double risk of unhealthy climate and a sea voyage, whereby the hazard at which at any rate he must hold his right to the pension in the first year is greatly enhanced, not to mention the expense of living six months in India without a title even to the allowance for servants out of employ."

9. The Accountant-general having been desired to report whether the adoption of these propositions of the Committee would be productive of inconvenience in the preparation of the Indian accounts, stated, that inconvenience would attend the alteration of the period fixed on by your Honourable Court for the adjustment of the accounts of the proposed pension fund, which accords with the period for adjusting all the accounts of the three presidencies, and that he was of opinion that there existed no necessity for the measure on the ground stated by the Committee.

10. Individuals, Mr. Wood observed, who might avail themselves of the option of retiring on the pension at this presidency before the 1st of May, and who might resign
the

the service before the termination of the official year, would only have to pay up their subscriptions, with reference to the interest which would accumulate on their payments to the 1st of May, and no additional risk would be run; for in the event of the death of the parties between the day of payment and the day fixed on for the commencement of the pension, or the 1st of May, the fine might be returned to their executors, and there would be no necessity for employing an agent, as neither risk nor loss would attend the payment of the fine in advance.

11. In communicating the objections of the Accountant-general, we observed to the Committee, that we were not aware that any material inconvenience would attend the alteration of period suggested by them for the commencement of annuities (*viz.* the 1st January instead of the 1st May), which would obviously be the most suitable time with reference to the usual season for the despatch of ships to England; and that it was possible that the mode of adjustment proposed by Mr. Wood might be found open to some difficulty in the case of individuals retiring from India and dying before the annuity for which they might have deposited the value should become payable. We therefore expressed our desire that the Accountant-general's objections should be fully considered, in concert with that officer, by the Committee to be elected under Rule XVII; and the existing committee were authorized to call a general meeting of subscribers for the election of the five members of the committee of managers, who were to be added to the officers of government appointed to be *ex-officio* members of the committee.

12. A meeting of the civil service having been held at the Town-hall on the 1st October last, the gentlemen whose names are noted in the margin were elected managers of the Civil Service Annuity Fund, and Mr. J. A. Dorin was appointed by the committee to be their secretary, with an allowance of 500 rupees per mensem.

13. To this committee the Accountant-general subsequently represented, that if the annuities of such members of the service as might be willing to pay up their funds to the date of their resignations, were allowed to commence from the same date, instead of the 1st of the following May, it would in no way affect the data on which the calculations of your Honourable Court had been made, for the full value of the annuity would be paid on the day of resignation instead of the 1st of May.

14. In proposing, however, to change the period of the commencement of the annuities, Mr. Wood did not recommend any change being made in the period of payment of them, but that each member of them should be allowed to claim on the 30th of April, being the date settled for the payment of the annuities under the existing rules the full amount due to him, on a calculation that his annuity commenced from the date of his resignation, instead of the preceding 1st of May.

15. Mr. Wood observed, that by not altering the period for the payment of the annuities in England, and in this country, and changing the period for the commencement of annuities, it would be only necessary to adjust the amount due to the nine retiring members, for the broken period between the date of resignation and the following 1st of May; and after the payment of the first periodical annuity to each of the nine retiring individuals, the annuities would be regularly paid on the 30th of April, under the existing rules, and no inconvenience would attend the adjustment of the interest on the annual balance of the Annuity Fund allowed by your Honourable Court.

16. Mr. Wood added, that with reference to the season for sailing from this presidency, and to its being desirable that individuals accepting the annuity should be obliged to resign the service before the expiration of the favourable season, that others might not be barred from going home, he begged to suggest that the period for accepting the tender of the annuity might be limited to the 1st November in each year;

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ANNUITY FUND.
No. 1. Bengal.

Messrs. H. Mackenzie, James Pattle, Charles Morley, Henry Sargent, and W. H. Macnaghten

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—
No. 1 Bengal.

year; and that the right of each individual accepting the annuity should be forfeited on his omitting to resign the service on or before the 1st of February following, when sufficient time would be given to other individuals to accept the annuity, and proceed home in the month of February.

17. As the orders of your Honourable Court do not authorize the grant of an annuity to commence before the 1st May 1826, and allow a member of the fund accepting the annuity to defer his resignation of the service until the 1st of July of each year, we conveyed our opinion to the Committee on the foregoing propositions, that for the reasons above mentioned we did not consider ourselves at liberty to adopt either of Mr. Wood's suggestions without the previous sanction of your Honourable Court; and with reference to the object of facilitating as much as possible the retirement of individuals accepting the annuity during any part of the favourable season, we did not judge it expedient to concur in the proposition of the Accountant-general, "that the right of each individual accepting the annuity be forfeited on his omitting to resign the service on or before the 1st February;" that the time of forfeiture might be left as it now stands in the 15th article of the Rules sanctioned by your Honourable Court, since it could not be supposed that any person would declare his acceptance of the annuity without meaning to avail himself of it unless prevented by unforeseen circumstances.

18. We remarked, however, that in order to enable the managers of the fund to tender the annuity in sufficient time to all persons who from year to year may be entitled to receive it, the requisition provided for by the 6th article of the approved Rules should in our opinion be answered on or before the 31st December of each year; and the non-acceptance of the annuity, when so tendered before the 1st of January, should be considered a virtual intimation of unwillingness to retire upon the annuity in the ensuing year. This, however, it was observed to the Committee, would require a modification of the 7th Rule as it is now worded.

19. Under these circumstances, we are induced to recommend to your Honourable Court (as promised to the Committee) that individuals resigning the service, and paying the sum required to entitle them to the annuity during any part of the six months preceding the 1st of May of each year, may be admitted to the benefit of the annuity for the interval between the date of their resignation and the 1st of May, as proposed by the Accountant-general, whose suggestions on this subject appear to us well calculated to obviate the inconveniences above referred to, as likely to arise from the annuity being made to commence on the 1st of May, instead of the 1st January in each year. In the mean time the Committee have been desired to make a communication to this effect to every person who may accept the annuity for the ensuing year, informing them that the grant of the additional annuity for the period antecedent to the 1st of May must depend upon the pleasure of your Honourable Court; and consequently that it is left optional with each annuitant either to settle the account of the sum payable for his annuity at the time of his resigning the service, or on the 1st May, according to the rules already sanctioned by your Honourable Court.

20. We solicit the attention of your Honourable Court to the letter from the secretary to the managers of the Civil Service Annuity Fund, recorded on the annexed date, forwarding one from Mr. Henry Williams, of the civil service, relative to his subscribing to the fund.

21. In order to render this report respecting the Annuity Fund as complete as possible, and useful for reference, we beg leave to add that the sub-treasurer has been authorized to act as treasurer to the Annuity Fund, and in that capacity both to credit and hold in deposit at the general treasury the funds of the Institution, and
to

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to discharge the salaries of its establishment and contingent expenses monthly, on bills presented by the secretary, and countersigned by three of the managers.

32. The Stationery Committee have been desired to supply the managers with such stores in their department as may be required for the purpose of the fund, and the Postmaster-General has been authorized to forward, free of postage, such letters as may be addressed by or directed to their secretary on service.

33. Lastly, the accountant-general has been authorized at his suggestion to open a head of Civil Annuity Fund on the general books, for the purpose of exhibiting the monthly subscriptions and fines directed to be exacted from subscribing members, and the payments on account of the annuities; and that officer has been desired to report annually to government the amount of the interest payable on the monthly subscriptions, and on the annual balance of the fund; and also the amount of the annual donation directed by your Honourable Court to be paid to the fund. The sub-treasurer has accordingly been instructed to credit the Annuity Fund with the amount. For the purpose of ascertaining the amount of the annual balance on which interest will be claimable under the rules of the Annuity Fund, the managers have been desired to submit a list of the annual annuities payable under the rules of the fund to the sub-treasurer on the 30th of April in each year, that a similar amount may be debited to the Annuity Fund before the close of the books.

34. In compliance also with Mr. Wood's recommendation we have authorized, in order to facilitate the calculations of the interest on the monthly subscriptions, that all subscriptions credited in the different accounts may be allowed to bear interest from the 1st of the month in which the sums are credited. On this point Mr. Wood remarked, that the salaries are payable at different periods, with reference to the convenience of the government, but always in arrear; and as the government, by permitting the interest to commence from the first of the month, will be only granting interest on sums withheld from the subscribers, he was of opinion that it would be more reasonable to grant the interest from the first of each month than the end of the month.

I.
ANNUITY FUND
—
No. 1. Bengal

EXTRACT of Public Letter to Bengal, dated 30th May 1827.

Para. 2. We proceed to communicate to you our decision upon the several points which you have submitted to us respecting the regulations of the Civil Service Annuity Fund.

Letter from, 1st February 1826.

Par. 4 and 5. Recommendation of the Fund Committee, that civil servants, after a residence of twenty years, if absolutely prevented by illness from completing the required term of twenty-two years, should be deemed qualified to accept annuities.

Par. 6 and 7. As to the time passed at Hertford College.

arrival at the presidency; consequently no part of the time passed at the College of Haileybury can be computed in the period either of service or of residence.

3. We cannot acquiesce in this recommendation, because we consider it necessary strictly to adhere to that clause of the regulations which prescribes, as the indispensable qualification of an annuitant, that he shall have been twenty-five years in the civil service, and have resided in India in that service the full term of twenty-two years.

4. The period of service commences with the date of appointment as a writer. The period of residence from the date of

Letter

1.
ANNUITY FUND.
—
No. 1. Bengal.

Letter from, 1st February 1826.

Para. 8 to 19. As to the period when a civil servant should be called upon to decide whether or not to accept the annuity, and also as to the date from which the annuity should commence; and Secretary's letters of 9th February and 16th March 1826, transmitting resolutions of general meetings of subscribers to the fund.

7. It is now proposed, that "any member about to retire on the annuity, and so desirous, shall be permitted to resign the service on any day of the six months previous to the 1st of May of each year, and at the expiration of the said official year shall be entitled to draw an annuity, increased by a sum proportionate to the period that shall have elapsed between the date of his resignation and the 1st of May of such year; his payment to be proportionably increased so as to cover the broken period;" but as the adoption of this suggestion would not only tend to complicate the accounts of the fund, but would also subject us to an additional charge for so much of the annuities, previously to the 1st of May, as would be derived from our contribution to the fund, we must decline to acquiesce in the proposed arrangement.

8. We have no objection to the 1st of November being fixed as the date upon which servants, having had the first offer of annuities to commence on the first of the following May, and not having signified their acceptance of such annuities, shall be considered to have relinquished all claims to them for that year.

9. It is unnecessary to make any alteration in the regulation which requires that a servant having signified his acceptance of an annuity shall nevertheless forfeit his right to it if he fail to resign the service on or before the 1st of July of the year with which the annuity may be appointed to commence.

Declaration of the acceptance of an annuity to be *upon honour*.

Proposed clause to allow the Court to appoint annuitants members of council.

appointing as members of council any persons possessing the qualifications prescribed by the Legislature.

Appointment of managers.

managers shall be elected at a general meeting to be holden on the 1st day of January in each year;" it being always understood that it is not competent to the general meeting to disturb the arrangement provided for in the former part of the clause, by which four of the nine managers are "ex officio the chief secretary to government, the accountant-general, the sub-treasurer, and the civil auditor."

13. Upon the resolution of the general meeting, "That Messrs. Coutts and Co. be trustees and agents in England for the Civil Service Annuity Fund," we have no objection to offer to the proposed appointment, nor any observation to make upon it, further than that according to the present form of certificates given by the managers, we have no authority to make payments on account of the fund to any other persons than to the annuitants, or to agents duly constituted by them individually.

6. In framing the regulations and calculations of the fund, we deemed it expedient to fix a uniform period at which the annuities should commence. The 1st of May in each year was accordingly fixed, that being the date at which all our other financial transactions are considered to begin.

10. We approve of the proposed regulation requiring that "the declaration of the willingness of any subscriber to take the annuity shall be stated upon honour."

11. It is quite unnecessary to make this provision. Nothing in the Regulations of the Annuity Fund can preclude us from

12. We do no object to the proposed addition to the seventeenth clause, viz. "The

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EXTRACT of Public Letter from Bengal, dated 3d August 1826.

Para. 112. We request the attention of your Honourable Court to documents received from the secretary to the Civil Service Annuity Fund, and Mr. Courtney Smith, of the civil service, and solicit the communication of your pleasure upon the following resolutions passed at a general meeting of the subscribers to the Civil Service Annuity Fund, holden on the 24th of April 1826, and confirmed at a subsequent meeting which took place on the 21st of June last :

“ Provided that any annuitant who on resigning the service may prefer continuing to reside in India for a time, or for life, shall be allowed to do so, should the local government see no special reason to the contrary ; and shall, during his residence in India, draw the sum of 10,000 rupees per annum from the general treasury of Bengal, instead of drawing 1,000*l.* from the Company's treasury in London.

“ Whenever such annuitant may leave India before the close of any year of annuity, he shall be permitted to draw his annuity when due for that year, and for future years, from the Company's treasury in London, in the same manner as if he had left India upon accepting the annuity, and resigning the Honourable Company's service.”

1.
ANNUITY FUND.
No. 1 Bengal.

EXTRACT of Public Letter to Bengal, dated 5th March 1828.

Letter from, dated 3d August 1826.

Para. 112. Submit a resolution passed at a general meeting of the subscribers of the Annuity Fund, which provides that annuitants may receive their annuities in India instead of in England. Call the Court's attention to the circumstances under which that resolution was passed.

2. Deeming it inexpedient to afford any encouragement to our servants to enter upon other pursuits in India after quitting our service, we decline to sanction the proposed resolution, the object of which is to enable civil servants resigning under the regulations of the Annuity Fund to continue to reside in India.

3. From the proceedings which you have transmitted to us we observe, that at the meeting summoned to take the subject of the intended resolution into consideration, only two subscribers were present, one of whom was the secretary ; and that in order to obtain the number of votes prescribed by the twenty-sixth regulation, the secretary wrote private notes to several subscribers who were in the neighbourhood, and under their authority, given to him in writing in answer to such notes, the question was recorded to have passed.

4. This mode of proceeding appears to us highly objectionable ; and in order to guard against its recurrence, we direct that in future the concurrent voices of at least nine members actually present shall be requisite to determine upon any questions whatever at general meetings.

5. The necessary alteration must be made in the regulation to which we have already referred, and which will therefore be as follows, *viz.*

“ All questions proposed at a general meeting, whether annual or special, shall be determined by a majority of three-fourths of the members who may either be present at such general meetings, or vote thereat by proxy.

“ But the concurrent voices of nine members at least, actually present, shall be requisite to determine upon any question whatever ; and upon all general questions involving any increase or diminution of the rate of contributions now fixed, or any essential addition to or alteration in the original rules and principles of the institution

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No. I. Bengal.

which are now established, all subscribers in India who may not be able to attend the meeting in person, shall be allowed to deliver their sentiments and votes by a written communication to be signed by them, and addressed to the chairman of the meeting.

“ Provided always, that no decision upon such general question, or upon any other question affecting the resources or the expenditure of the fund, shall be valid, or have any effect, until sanctioned and approved by the Court of Directors of the East-India Company, to whom all parties considering themselves aggrieved by such decision shall have a right of appeal, and the decision of the Court of Directors shall in all cases be final.”

6. We further direct, that due attention be henceforth paid to the form of proxies, which ought agreeably to the regulation to be addressed to the chairman of the meeting, and not to the secretary.

EXTRACT of Public Letter to Bengal, dated 17th September 1828.

Secretary's Letter, dated 24th January 1828.

Submitting to the Court, Resolution passed at a general meeting of the subscribers to the Annuity Fund, proposing that those servants, who in the first instance declined to subscribe, should now be eligible for admission upon payment of arrears with interest.

7. We acquiesce in this wish of the subscribers to the Annuity Fund, and authorize you to admit to that institution such servants as originally declined to subscribe to it; provided however, that within two months from the date of the parties being informed of this resolution, the servants in question pay up all arrears from the 1st May 1825, with interest, at the rate of 6 per cent. per annum.

EXTRACT Letter from the Secretary to the Bengal Government, to the Secretary to the Court of Directors, dated 7th February 1828.

Para. 2. The Governor General in Council trusts that the Honourable Court will be pleased to direct a clause to the effect intimated in the 60th paragraph of their public despatch, dated 8th December 1824, to be inserted in the covenants of all writers who may hereafter be appointed to this presidency; and that the orders issued by this government, which provide in the mean time that every writer arriving in India shall become a member of the Annuity Fund, as well as that no civil servant who may once have become a member of the fund shall be permitted to withdraw from it, will be approved by the Honourable Court.

EXTRACT of Public Letter to Bengal, dated 1st October 1828.

Secretary's Letter, dated 7th February 1828.

The Court reminded of their intention, that an engagement to subscribe to the Annuity Fund shall in future become a part of the covenants of all writers.

2. We have given directions for the insertion in the covenants of writers of a clause engaging to subscribe to the Annuity Fund.

3. Your proceedings, requiring every writer upon his arrival to subscribe, and prohibiting a subscriber from withdrawing, have our approbation.

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2.—MADRAS.

I.
ANNUITY FUND.

No. 2. Madras.

COPY of the CORRESPONDENCE between the Court of Directors of the EAST-INDIA COMPANY and the MADRAS GOVERNMENT, respecting the formation of an Annuity Fund for the Civil Servants of the Madras Establishment.

EXTRACT of Public Letter to Fort St. George, dated 31st December 1824.

Para. 32. Upon the subject of a fund for granting annuities upon retirement to Bengal Civil Servants, we have to acquaint you, that having entered fully into the proposal communicated to us by the Supreme Government, we have come to the resolution of sanctioning and aiding the institution of such a fund upon a scale of greater extent and liberality than that of the annuity funds hitherto instituted at your Presidency, and at Bombay.

33. We are desirous that advantages in respect of retirement should be provided for the civil servants upon your establishment of equal extent with those which we have sanctioned for Bengal. With this view, we forward to you a number in the packet, copy of our despatch to the Supreme Government, regarding the institution of an Annuity Fund in Bengal, together with a copy of the regulations under which our sanction has been given to it; and we desire that you will communicate these papers to the managers of the Civil Fund at your presidency; and inform them, that if the subscribers to that institution effect such modifications and alterations of the regulations of the Annuity-branch as may make them correspond in principle with the regulations which we have prescribed for the Bengal Fund, and fix their rate of subscription to that branch at a rate not lower than that which we have fixed for the Bengal servants, we shall be prepared to make the necessary addition to the Company's contribution.

EXTRACT of Public Letter from Fort St. George, dated 29th July 1825.

Letter to, dated 31st December 1824.

Para. 32 and 33. Referring to a Letter to the Supreme Government, respecting the establishment of an Annuity Fund in Bengal, with instructions as to the formation of a similar one here.

45. A copy of these paragraphs, and of the Letter to the Supreme Government referred to, has been transmitted to the trustees of the Civil Fund, and the business is under the consideration of the service.

PUBLIC DEPARTMENT.

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East-Indies.

1. Honourable Sirs: With reference to para. 45 of our despatch 29th July last, we have now the honour to acquaint you with the result of the deliberations of the Civil Service of this presidency, and our resolutions in consequence, respecting the plan of retiring annuities offered for their acceptance by your Honourable Court.

2. We send herewith three printed copies of a circular letter prepared by the trustees

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trustees of the Civil Fund, proposing such temporary modifications of your Honourable Court's plan as were necessary, in order to its being ingrafted upon the existing fund, and obtaining, as was desirable, the general consent of the subscribers to that fund. A copy having been submitted to us by the trustees, our president recorded his opinion that the regulations for the annuity branch of the Civil Fund could not possibly, at present, be made to correspond entirely with those prescribed for the Bengal Annuity Fund; and that the rules proposed by the trustees brought them to correspond as nearly as your Honourable Court were likely to have had in contemplation. Concurring entirely in Sir Thomas Munro's opinion, we saw no reason for not carrying the plan into effect from the 1st of May last, according to your Honourable Court's intention, provided that it should obtain the concurrence of the requisite majority of the civil service. We have the satisfaction to state that it has been adopted almost unanimously by the members present in India, and that we have provisionally sanctioned its commencement from the 1st of May, subject to your Honourable Court's approbation and sanction, which we now beg leave to request that it may receive in all due form.

3. We transmit herewith copies of all the papers connected with this subject, and have great satisfaction in conveying, agreeably to the request of the trustees, the grateful acknowledgments of the subscribers for your Honourable Court's liberality in this whole arrangement. We have, &c.

Fort St. George,
5th September 1825.

(Signed)

THOMAS MUNRO.
H. S. GRÆME.
J. H. D. OGILVIE.

EXTRACT of Public Letter from Fort St. George, dated 16th October 1826.

7. The correspondence in reference to a form for keeping the accounts of the Annuity Fund, and to the mode of calculating the interest on the monthly contributions of the subscribers, is still under consideration, and is merely referred to on the present occasion as forming a part of our proceedings now transmitted.

EXTRACT of Public Letter to Fort St. George, dated 10th November 1826.

Para. 2. We proceed to communicate to you our sentiments and directions upon the measures which, as reported to us in your letter dated the 5th September 1825, you have taken in consequence of the intimation conveyed to you in the 32d para. of our despatch dated the 31st December 1824, of our wish to extend to the civil servants upon your establishment the same advantages in respect of retirement as we have granted to the civil servants upon the Bengal establishment.

3. The Civil Fund at your presidency is divided into two branches: the charity branch and the annuity branch. The capital and income of each branch are distinct and separate.

4. The subject now under consideration relates exclusively to the annuity branch, the capital of which, on the 1st of January 1825, appears to have amounted to 16,28,896 rupees, on about £160,000. Our contribution for annuities exclusively is £4,000 per annum, in addition to which we allow an interest of 8 per cent. per annum on the accumulated capital.

5. Previously to 1818 the fund provided for the grant of thirty-six annuities of
£400

£400 each to servants who had completed an actual residence in India of not less than twelve years, and who had paid to the fund not less than 2,000 pagodas, including the amount, without interest, of subscription, at the rate of 2 per cent. per annum upon official incomes.

6. In 1818 the fund was materially extended. The subscription was increased from 2 to $3\frac{3}{4}$ per cent., and provision was made for the grant of annuities of £600 to servants having completed an actual residence of not less than twelve years, upon payment to the fund of 20,790 rupees, including the amount of subscriptions, but without interest.

7. Servants having completed the prescribed term of residence might quit the service, return to England, and be deemed entitled to annuities in order of seniority.

8. Under these several arrangements there are now on the fund thirty-six annuitants of £400, and twenty-two annuitants of £600; and there are sixteen expectants of annuities of £400.

9. There are also subscribers who may decline to avail themselves of the new arrangement, which authorizes the grant of annuities of £1,000 upon terms different from those of the existing fund.

10. With a view to protect the rights of all these parties, it is proposed that the annuity branch of the old fund, notwithstanding the new arrangements, shall be permitted to retain its present rate of interest on its capital, and its contribution from the Company; and that the existing and prospective annuities of £400 and £600 shall be paid first from those sources, and secondly from an appropriation of the capital of the annuity branch, so far as may be required.

11. We acquiesce in this proposal, with a distinct understanding, that whatever surplus of that capital may remain after satisfying all the claims upon the annuity branch of the old fund, shall merge in the capital of the new fund, when of course interest and contribution from the Company to the annuity branch of the old fund will entirely cease.

12. The period of service prescribed as a necessary qualification for an annuitant of £1,000 upon the new fund is twenty-five years, including twenty-two years' actual residence in India. Under the regulations of the old fund the period of residence required as a qualification for the grant of an annuity is only twelve years.

13. We observe, that in order to prevent any hesitation on the part of subscribers to the old fund from joining the new fund, in consequence of the difference in the period of service, it has been proposed to continue to such subscribers the benefit of the old fund, in the event of their failing to complete the period of service required by the regulations of the new fund.

14. To this proposition we entertain considerable objection. The subscribers to the old fund possess the alternative of retaining their right to £600 per annum, upon certain terms, after twelve years' residence, or of substituting for it a right to £1,000 per annum upon other terms after twenty-five years' service, including twenty-two years' residence. Such as may determine to avail themselves of the prospect of the larger annuity, must be content to forego that of the smaller. We think it unreasonable that they should retain a right to choose either of the two.

15. It may further be stated, that our object is to place the civil servants at the three presidencies upon an equal footing, so far as respects the grant of annuities upon retirement; and although we are fully aware that the civil servants upon your establishment, having supported an annuity fund for a great number of years, are in a different situation from those upon the Bengal establishment, who did not until lately maintain such an institution; yet we consider that your servants have already derived the

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the advantage of that difference in the progressive accumulation of the means of purchasing annuities under the new fund. There is not, we think, the least ground for giving to the servants upon your establishment the obvious advantage which they would possess over those of Bengal, if your servants in accepting the arrangement for granting annuities of £1,000 each after twenty-five years' service were allowed to retain their right to annuities of £600 after twelve years' residence.

16. With regard to the length of service required previously to the attainment of an annuity under the new plan, we feel assured that our civil servants will consider that part of the arrangement, as explained in the 47th and 48th paras. of our letter to the Bengal government of 8th December 1824, fair and equitable; and we are confirmed in this opinion by the sentiments which we observe were expressed upon that point, by the trustees of the Civil Fund at your presidency on a former occasion.

17. In their report delivered to the general meeting of subscribers, on the 15th January 1817, and enclosed in their letter to your government, dated 16th April 1818, the trustees observe: "It appears to be a reasonable expectation, that every subscriber should have a fair prospect of an annuity falling to his acceptance after a service of from twenty-two to twenty-five years. It is assumed that the Company who contribute so liberally to the institution, have a right to our services for such a period; the means of too early retirement might be productive of injurious consequences to the fund itself, by eventually overburdening the charitable branch. It is the object of the present scheme to provide, that those who may be prepared at the period of service before-mentioned to accept an annuity, shall not have long to wait for one, though they may not always be able to obtain it at the very moment that it may become desirable."

18. These views coincide generally with the sentiments expressed in our letter to Bengal above referred to.

19. You will strictly attend to the injunction contained in the 60th paragraph of the same despatch, by withholding our co-operation in the new fund until two-thirds or more of the Madras civil servants shall become subscribers to it.

20. We acquiesce in the proposition, that subscribers to the new fund shall have credit for the amount of their past contributions to the annuity branch of the old fund, but without interest, none *having heretofore been allowed*. Interest at the rate of six per cent. per annum, to be computed annually, will be allowed by us upon the subscriptions to the new fund, agreeably to the regulations contained in our despatch to the government of Bengal, dated the 8th December 1824.

21. Referring to the principle explained in paras. 49 to 51 of that despatch, we have determined that the number of annuities to be granted annually to civil servants upon your establishment shall be four, which number however is to include any of the £600, and £400 to persons not yet retired from the service, either by resignation, or by an absence of more than five years from India, as well as those of £1,000 under the new plan.

22. In order to accomplish these objects, a larger proportionate contribution than is allowed to the Bengal Fund will probably be required from the Company, because the Bengal allowances being upon a larger scale than those of Madras, the annual contributions of the service in the shape of per-centage upon salaries will be larger in Bengal than at Madras; but on the other hand, the eventual payments in the shape of fines, or difference between the aggregate of annual contributions, and half the value of the annuity to be received from annuitants who have not subscribed, or who have not long subscribed to the old fund at Madras, may be larger than the sum to be received from annuitants in Bengal.

23. Another circumstance therefore which may occasion the necessity of a larger proportionate contribution from the Company to the new fund upon your establishment,

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ment, is, that as most of the subscribers have already contributed to the old fund, the amount of those contributions will go in reduction of the sum payable upon their becoming annuitants.

24. We have not the means of making a prospective calculation of the progress of the new fund at your presidency, because we are not in possession of the amounts already contributed to the old fund by subscribers to the new fund, which will materially affect the receipts of the latter during the first year of its operation.

25. Neither are we informed how frequently existing annuities upon the old fund may be calculated to fall vacant. This consideration will affect the number of annuities expected to become chargeable upon the new fund.

26. We desire that you who have the means of obtaining this and all other requisite information will cause such a calculation to be made, embracing the period comprised in the prospective calculation included in our despatch to the government of Bengal, dated the 8th of December 1824.

27. This computation will enable you to judge how far an annual contribution on our part, equal in amount to the contributions of our civil servants, is likely to render the fund adequate to the probable demands upon it. We estimate four per cent. upon their salaries to produce 1,18,000 rupees per annum. If a contribution of this sum shall be shewn to be inadequate, we authorize you to increase it, provided that it shall not exceed for the present the sum of 1,50,000 rupees.

28. You will be enabled to adjust the actual results to the necessities of the fund every five years, as directed in the 62d para. of our despatch to the Bengal government, so that the Company's contribution from year to year may not materially vary in amount, and may ultimately be fixed and determined at the sum necessary to enable the fund to grant four annuities annually.

29. We also authorize you to credit the new fund with interest upon the balances at the rate of six per cent. per annum.

30. We shall not object to the new fund being brought into operation from the 1st of May 1825, that is to say, that the contribution of the service and of the Company shall commence from that date, and that the first set of annuities shall commence from the 1st of May 1826.

31. On reference to the 18th clause of the Bengal plan, and to our remark thereon, you will observe that a residence of five years is prescribed as a necessary qualification to the acceptance of an annuity for all civil servants, "not in India, nor on their passage thither upon the 1st of May 1825, the date when it is intended to institute the fund, excepting only such as may be absent within the limits of the Company's charter, and may return to India without previously coming to Europe."

32. Although we have permitted the new fund at your presidency to take effect from the 1st of May 1825, yet as servants in England, or coming to England, could not have foreseen that circumstance, we think that it would be inequitable to impose a residence of five years on such as were not in India, or on their way thither on that day.

33. We have therefore determined, that the obligation to reside five years previously to the acceptance of an annuity, shall be applied to all servants who being in England, or on the way to England, when the new regulations were assented to at Madras, and not having therefore yet assented to them, shall not be in India or on the way thither on or before the first of March next.

34. An intimation to this effect will be conveyed to the agents of the civil fund in England, for the information of the parties interested.

35. With regard to our original annual contribution of 3,700 pagodas, which was granted

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granted to the existing fund previously to its separation into two branches, we authorize the continuance of that donation to the charitable branch of the present fund.

PUBLIC DEPARTMENT.

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East-Indies.

Para. I.—Honourable Sirs: We have the honour to acknowledge the receipt of your Honourable Court's Despatch, dated the 10th of November last.

2. We have furnished a copy of that letter to the trustees of the Civil Fund, desiring them to ascertain whether, on the condition explained, from paragraph 12 to paragraph 18, the required majority of two-thirds of the Madras civil servants agree to become subscribers to your Honourable Court's Annuity Fund.

3. We have also desired them to cause the prospective calculation called for in the 26th paragraph to be prepared and submitted to us for your Honourable Court's information.

4. Your Honourable Court state that you entertain considerable objection to the proposal to continue to subscribers the benefit of the old fund in the event of their failing to complete the period of service required by the regulations of the new fund. The grounds of the objection are stated to be, that the subscribers to the old fund are free to make their election between it and the new fund; that your object has been to place the civil servants at the three presidencies upon an equal footing, so far as respects retiring annuities; that the Madras servants reap the advantage of having supported an annuity fund for a great number of years, in the progressive accumulation of the means of purchasing annuities under the new fund; and that the length of service required is no more than is fair and equitable, and such as met the approbation of the trustees of the Civil Fund on a former occasion.

5. It is to be regretted that the existence of an annuity fund at Madras, and the want of one in Bengal, prevent an entire conformity of the circumstances of the two services at the outset of the new fund. Some difference between them is unavoidable; but the object, as it seems to us, is, that the difference should be as small and as short as possible, and that it should not operate as a penalty or deprivation in any respect in which it may originate in causes implying no blame, and regarded by your Honourable Court without disapprobation.

6. The number of Madras civil servants at present amounts to 200, of whom thirty-four have completed a residence of twenty-two years in India, and are parties to the old fund; and twenty are not parties to the old fund, two having declined, and eighteen having arrived since the new fund was established. It is only these fifty-four servants who can be considered at all upon the same footing as the servants on the Bengal presidency, with regard to the institution of the new fund. Like the Bengal servants, they have merely to estimate how far the prospect of the retiring annuity of £1,000 is worth the current monthly contribution and the ultimate premium, and to decide accordingly. The unanimous concurrence of the servants on this establishment shews what their decision would have been had they all been in the same circumstances as these fifty-four of their number, and as the whole of the servants on the Bengal establishment.

7. But 146 of the Madras servants have further to estimate whether the advantages held out by the new fund are not only so considerable, but also so secure as to make it prudent, and therefore right, for them to relinquish the advantages held out to them
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by the old fund. Your Honourable Court would not approve of the conduct of your servants if it were governed by motives of rash speculation, and will not subject them to censure or to penalty for acting upon contrary principles. Although the civil servants of this establishment will doubtless consider that part of your Honourable Court's arrangement which relates to length of service as a prospective measure, to be not only fair and equitable, but also characterized by the same liberality as the other parts of the arrangement, yet it cannot be the subject either of surprise or of disapprobation with your Honourable Court, that they should not feel themselves justified in agreeing to the "forfeiture of an established though contingent right to an inferior advantage as the price of the chance of becoming eligible to that more ample provision which your Honourable Court are desirous of making for their civil servants.

8. That the resolution to retain the established right to an annuity after twelve years' residence is only a commendable precaution against the accidents of life, peculiarly liable to occur in this remote country and precarious climate, and implies no wish or expectation that the right should be acted upon, or that the term of service fixed by the Honourable Court should be curtailed, will be made evident by the accompanying list of the servants who have hitherto retired upon annuities of £600. Although the qualification for those annuities required only a residence of twelve years, yet there are no more than twelve who have not completed your Honourable Court's term of twenty-two years, and not one who has resided in India less than seventeen years; and the average period of residence is twenty-three years. The motive for completing a residence of twenty-two years would now be greatly strengthened, since the higher annuity on the new fund could not otherwise be obtained; so that it may confidently be anticipated that servants would rarely avail themselves of the option of retiring upon the lower annuity after a residence of only twelve years. It cannot be the wish of your Honourable Court that, with a constitution impaired by the climate, or under other circumstances of equal urgency, any servant should have been induced by deceitful expectations to forfeit such an option once enjoyed by him.

9. If in consequence of the obligation under which nearly three-fourths of the Madras civil servants may be expected to feel that they be not to relinquish their established right to annuities of £600, after a residence of twelve years, the Civil Service of this presidency should be excluded from your Honourable Court's intended bounty, then, as was suggested by the trustees, "the fund which has been supported and sanctioned by your Honourable Court, and has been held up by them as a model for the imitation of the civil servants on the establishment of Fort William, would be made to operate as a penalty and disqualification upon the civil servants of this establishment by whom it was instituted." Hard as such a deprivation would be upon the 146 servants, by whose conduct it was occasioned, without any demerit in such conduct, yet the hardship would be still greater upon those servants who, being in the same circumstances as the servants on the Bengal establishment, are perfectly willing to accept the Honourable Court's bounty, with all the conditions attached to it. Your Honourable Court desire that your co-operation in the new fund may be withheld until two-thirds or more of the Madras civil servants shall become subscribers to it; and, if three-fourths of the Madras civil servants are precluded from foregoing their claims on the old fund, and thus, from becoming subscribers to the new fund, your Honourable Court's co-operation must be withheld accordingly, not from any disinclination on the part of the servants of this establishment to become subscribers, but merely because in becoming subscribers three-fourths of their number are not free to abandon their claims on the fund heretofore enjoying your Honourable Court's sanction and support.

10. Your Honourable Court remark that the civil servants of this establishment have already derived the advantage of their having supported an annuity fund for a great

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number of years, in the progressive accumulation of the means of purchasing annuities under the new fund. In this respect, however, it would not appear that any advantage accrues to the subscribers to the old fund, since their contributions would have accumulated in their own hands, and would have borne interest, which is not allowed upon them by the new fund, and since they incur the risk of forfeiting those contributions, should they never retire upon an annuity.

11. Your Honourable Court further state that your object has been to place the civil servants at the three presidencies upon an equal footing, so far as respects the grant of annuities, and that the servants upon this establishment would enjoy an obvious advantage over those of Bengal if they were allowed to retain the right to annuities of £600 after twelve years' residence.

12. It has not been proposed that the servants of this establishment, as such, should retain the right, but merely that those of them who possess that right should not be required to relinquish it until the substitution of a right to annuities on the new fund has been effected. Every year will diminish the number by whom the right is retained, and in no long course of years the smaller right will have wholly merged in the greater.

13. With respect to the advantage enjoyed by the servants of this establishment over those of Bengal, it may be observed, that it is not created by the new fund, but on the contrary, is much less than it was before, is gradually diminishing, and will soon disappear. The advantage formerly enjoyed by this service over that of Bengal was that it had a retiring fund of annuities of £600, while the Bengal service had none. The advantage would now be reduced to this, that while each service has a retiring fund of annuities of £1,000 after twenty-two years' residence in India, the members of this service, who subscribed to the former fund, and who might complete a residence of twelve years, but not a residence of twenty-two years, would retain the right of retiring, in their turn, upon annuities of £600 as before. Practically the whole advantage, before the one fund merges in the other, would probably not amount to half a dozen annuities.

14. On the other hand, if subscribers to the old fund, who have not completed a residence of twenty-two years, are prevented from becoming subscribers to the new fund, and if the co-operation of your Honourable Court be in consequence withheld, the Bengal servants will enjoy this advantage over those of Madras, that they will possess an adequate retiring fund of annuities of £1,000, while the Madras servants will possess only an insufficient retiring fund of annuities of £600. The Bengal servants would virtually be guaranteed the offer of an annuity of £1,000 after twenty-five years' service, while those of Madras would have to wait their turn for annuities of £600. This advantage, enjoyed by the Bengal servants over those of Madras, would in effect be the consequence of the Madras servants having, with the warm approbation and liberal aid of your Honourable Court, set the example of a retiring annuity fund.

15. It is obvious, therefore, that the difference between the advantages enjoyed by the two services, will be much less in degree if the Madras servants are allowed to retain provisionally their right to an annuity of £600, than if they are required to relinquish that right, and moreover, that the difference will every year grow smaller, and before many years will be at an end. We entertain a confident belief, that upon this explanation the objection of your Honourable Court will be no longer entertained; and pending a further reference on that point, we shall not deem it necessary to withdraw your Honourable Court's co-operation from the new fund, though the subscribers to the old fund should not feel themselves at liberty to relinquish their claims upon that institution before their claims upon the new fund are established. Indeed, a very great degree of embarrassment, and of individual hardship, would be experienced, if the

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the issue of the annuities upon the new fund were to be suspended. Servants would either be prevented from retiring in the interval, or would need to retire with an uncertainty what provision were they to enjoy for the rest of their lives, and a general apprehension and want of confidence would prevail throughout the service.

16. In the course which we propose to follow we trust that we shall only anticipate the sanction of your Honourable Court, and act in the manner which you will wish us to have done, after you receive the explanation now offered. We shall be happy, at as early a period as may be convenient, to be honoured with your instructions for our future guidance.

We have the honour to be, with the greatest respect, Honourable Sirs,
Your faithful humble servants,

Fort St. George,
6th April 1827.

(Signed) THOMAS MUNRO.
G. WALKER, Lt. Genl.
H. S. GRÈME.
J. W. D. OGILVIE.

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EXTRACT of Public Letter from Fort St. George, dated 1st May 1827.

Para. 6. WITH reference to the 7th paragraph of our public letter, dated the 16th of last October, we have the honour to inform you that, in assimilation with the principle observed in Bengal, the contributions to the Civil Fund at this presidency will on the accounts of the fund bear simple interest, the interest on each subscription being calculated from the first of the month in which it is payable.

EXTRACT of Public Letter from Fort St. George, dated 3d August 1827.

Para. 4. WE have the honour to transmit for your favourable consideration the accompanying representation, which is addressed to your Honourable Court in pursuance of a resolution formed at a general meeting of the subscribers to the Civil Fund; in forwarding it we have nothing to add to what we have already expressed in our letter to your Honourable Court, dated the 6th of April last.

5. We at the same time transmit to you a letter received from the trustees to the Civil Fund, communicating that the number of civil servants who agree to become subscribers to your Honourable Court's plan falls short of the required majority of two-thirds, and affording, as far as practicable, the information called for in your letter of the 10th of last November.

EXTRACT of Public Letter to Fort St. George, dated 25th July 1827.

Para. 5. THE offers of the annuity upon retirement are to be made in the same order to such of the servants as shall have spent not less than twenty-five years in the civil service of your establishment, and have actually resided in India in that service a period of not less than twenty-two years. The first period, viz. that of twenty-five years, is to be computed either from the date of the civil servant's covenants, or from that of our despatch to you announcing his appointment, whichever may have been earliest. The second period, viz. that of twenty-two years residence, is to be computed from the date of arrival at Madras.

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EXTRACT of Public Letter to Fort St. George, dated 30th January 1828.

Letter from, 6th April 1827.

Request the Court to re-consider proposition respecting subscribers to the Annuity Fund being permitted in certain cases to retain their rights to the benefit of the old fund.

civil fund, the privilege of retaining their right in turn to annuities from that fund, after a period of not less than twelve years' residence, in the event of their failing to complete the term of twenty-two years' residence, prescribed as the qualification of an annuitant from the new fund; provided, however, that this indulgence be limited to cases in which you shall be satisfied that the failure to reside twenty-two years has been caused by sickness, certified to be of such a nature as to render it improbable that the person claiming the annuity can return to the service, and provided also, that the amount payable upon the grant of annuities from the old fund shall be the same as that prescribed in the regulations of that institution; that the annuitants in the computation of the sums payable shall not be entitled to interest upon their contributions, which, although allowed by the new fund, was not reckoned in the payment for an annuity from the old fund, and that such annuitants shall not be allowed the refund of any sum in which the accumulated amount of their subscriptions to the new fund may exceed the sum payable for the annuity as before-mentioned.

3. You will distinctly understand, that no servant is to have the benefit of this arrangement who was not actually a member of the civil fund at the date of instituting the new annuity fund.

EXTRACT of Public Letter from Fort St. George, dated 23d September 1828.

Para. 2. We have the honour to forward herewith copy of a correspondence by which you will perceive that the trustees of the civil fund, in a letter addressed to us, under date the 5th instant, reported that of the number of civil servants of this establishment then resident in India, 147 had consented to become subscribers to your Honourable Court's annuity fund on the terms prescribed in your despatch in this department, dated the 30th of January last; that nine had declined to avail themselves of the new arrangement for granting £1,000 annuities; and that fourteen had not submitted their votes on the question. The trustees further stated, that of the number who had not voted, one had declined doing so until a reference had been made to your Honourable Court, in order to ascertain whether subscribers to the old fund, who might decline to become parties to the new fund, were in consequence to be deprived of the benefits of the absentee allowance; and that they apprehended that others might have withheld their votes from similar reasons.

3. The trustees accordingly requested that the final decision of your Honourable Court on the question might be obtained, and that we would communicate to your Honourable Court the grateful acknowledgments of the service, for the liberal manner in which you had consented to the establishment of your annuity fund at this presidency.

4. We informed the trustees that as more than two-thirds of the service had agreed to subscribe to your Honourable Court's annuity fund, we considered that fund to be duly established; and we at the same time directed them to call again on those persons who had not voted, to make their election between the old and new funds.

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5. Our sentiments regarding the grant of the absentee allowance to persons who had declined to become parties to your Honourable Court's annuity fund are recorded in a letter which forms a number in the packet, and we request to be favoured with your Honourable Court's orders on the subject at an early period.

6. We have the honour also to forward herewith copy of the correspondence by which your Honourable Court will observe, that we have, in compliance with the application submitted by the trustees of the civil fund in behalf of the civil servants on this establishment, fixed the 1st instead of 31st December in each year as the period prior to which persons desirous of availing themselves of the absentee allowance must hereafter make their applications to government for the indulgence.

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EXTRACT of Public Letter from Fort St. George, dated 30th December 1828.

2. WE have now the honour to report, with reference to the second paragraph of our letter of the 23d September last, that four more of the civil servants have signified their accession to your Honourable Court's annuity fund, on the terms specified in your despatch of the 30th January last.

EXTRACT of Public Letter to Fort St. George, dated 6th May 1829.

Letter from, dated 23d September 1828.

2 to 6. State that the new annuity fund has been duly established. Request to know if servants who subscribe to the old fund, but not to the new, are to have the absentee allowance. State alteration of date for receiving applications for that allowance.

9. Civil servants who decline to subscribe to the new annuity fund are not admissible to the benefit of the absentee regulations.

10. We have no objection to the alteration of the date from the 31st to the 1st of December, as the period prior to which civil servants, subscribers to the new fund, desirous of availing themselves of the absentee allowance, must make their applications for it to your government.

3.—BOMBAY.

COPY of the CORRESPONDENCE between the Court of Directors of the EAST-INDIA COMPANY and the BOMBAY GOVERNMENT, respecting the formation of an Annuity Fund for the Civil Servants of the Bombay Establishment.

EXTRACT of Public Letter to Bombay, dated 31st December 1824.

Para. 32. UPON the subject of a fund for granting annuities upon retirement to Bengal civil servants, we have to acquaint you, that having entered fully into the proposal communicated to us by the Supreme Government, we have come to the resolution of sanctioning and aiding the institution of such a fund, upon a scale of greater extent and liberality than that of the annuity funds hitherto instituted at your presidency, and at Madras.

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33. We are desirous that advantages in respect of retirement should be provided for the civil servants upon your establishment of equal extent with those which we have sanctioned for Bengal. With this view we forward to you a number in the packet, copy of our despatch to the Supreme Government regarding the institution of an annuity fund in Bengal, together with a copy of the regulations under which our sanction has been given to it, and we desire that you will communicate these papers to the managers of the Civil Fund at your Presidency, and inform them that if the subscribers to that institution effect such modifications and alterations of the regulations of the annuity-branch as may make them correspond in principle with the regulations which we have prescribed for the Bengal Fund, and fix their rate of subscription to that branch, at a rate not lower than that which we have fixed for the Bengal servants, we shall be prepared to make the necessary addition to the Company's contribution.

EXTRACT of Public Letter from Bombay, dated 19th September 1825.

Despatch, dated 31st December 1824 answered.

17th. WE shall have the honour of communicating to your Honourable Court the wishes of the subscribers of the Bombay Civil Fund on the arrangement proposed by you when the same shall have been made known us.

EXTRACT of Public Letter from Bombay, dated 17th November 1825.

Para. 2. IN reference to the 32d and 33d paras. of your Honourable Court's letter of the 31st of December last, submitting certain propositions for modifying the annuity-branch of the Bombay Civil Fund, we beg to transmit to your Honourable Court copy of a letter from the Civil Fund Committee, dated the 22d of October, with its enclosures, announcing the assent of the civil service to the rate of subscription required in the 33d para. of your despatch, and submitting for your sanction a mode of uniting the plan proposed by your Honourable Court with their present annuity fund, which they trust may be considered in operation from the 1st of May last. They state three annuities each year as the proportion for Bombay, and at the same time solicit your consent to certain alterations in the plan suggested in your Honourable Court's despatch.

3. In forwarding these documents we beg to observe, that the expectation that the contributions of the civil servants of Bombay will be made to bear the same relation to their salaries as those of the Bengal establishment seems perfectly reasonable; and as this proposal especially refers to this establishment, we beg strongly to recommend it to your Honourable Court's favourable consideration; nor can we withhold our support from the points adverted to in the letter addressed to us by your civil servants, which have reference to the peculiar situation of the service under this presidency.

4. The other subjects alluded to in paragraph 13, to which the Civil Fund Committee have entreated our recommendation to the full and favourable consideration of your Honourable Court, apply with equal force to the three presidencies, and we therefore leave them to the judgment of your Honourable Court.

5. The subject of this despatch is one of so much interest to your civil service, that we doubt not it will receive your Honourable Court's earliest consideration; and that you will authorize the annuity-plan which may be sanctioned for this presidency to be considered in operation from the 1st of May last, so that the first annuities may be offered for acceptance as soon as practicable after the 1st of May 1826.

EXTRACT of Public Letter to Bombay, dated 15th November 1826.

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Para 2. WE proceed to communicate to you our sentiments and directions upon the measures, which, as reported to us in your letter dated the 17th November 1825, you have taken in consequence of the intimation conveyed to you in the thirty-second and thirty-third paragraphs of our despatch dated the 31st December 1824, of our wish to extend to the civil servants upon your establishment the same advantages in respect of retirement as we have granted to the civil servants upon the Bengal establishment.

3. The civil fund at your presidency may be divided into two branches, the compassionate branch and the annuity-branch. The aggregate capital of both branches appears to have amounted, on the 30th of April 1825, to 11,73,035 rupees.

4. The trustees, in view to giving effect to the new annuity plan, have deemed it expedient to divide the capital in the proportion of 6,39,702 rupees to the charitable-branch, and 5,33,333 rupees to the annuity-branch.

5. The contribution of subscribers to both branches is according to a scale proportioned to their rank and emoluments. Our contribution is £2,800 per annum, in addition to which we allow interest upon the balance of the fund at the rate of eight per cent. per annum.

6. The fund provides for the grant of such number of annuities of £400, as from time to time it may be able to maintain to servants who had served twelve years, including three years' absence, and servants having completed that term, may quit the service, return to England, and be deemed entitled to annuities in order of seniority.

7. Under these arrangements, there are now on the fund eighteen annuitants, at £400 each, and there are thirteen expectants of annuitants of the same amount.

8. It is proposed that the whole of these claims shall be transferred to the new annuity fund, and that that fund be credited with the before-mentioned capital of 5,33,333 rupees.

9. It is also proposed that our contribution of £2,800 per annum shall be credited wholly to the annuity-branch, so long as any of the old annuities shall remain; and that the charity-branch be credited with the difference between eight and six per cent. interest on the annuity-branch capital of 5,33,333 rupees, as well as with interest at eight per cent. on its own capital.

10. We cannot approve of the principle upon which this amount of capital has been considered applicable to the demands upon the fund for annuities. Mr. Wedderburn has proceeded in his calculation upon an assumption that the charitable-branch should be rendered "fully equal to all demands upon it without any separate subscription." We are at a loss to understand why this principle should have been assumed, or by what rule the advantages arising from the charitable fund are to be acquired or distributed, if no further contributions are to be made by existing members, and none whatever by future members of your civil service. Our civil servants in Bengal contribute for a similar purpose, at a rate amounting, on the average, to more than one per cent. upon their salaries, and those of Madras, at $2\frac{1}{4}$ per cent. upon their salaries for sixteen years, and we see no reason why our Bombay servants should be exempted from a similar contribution. The result of this exemption would be that, in order to enable the new annuity fund to pay the annuities chargeable upon the old fund, our contribution must be proportionately and considerably augmented beyond the large amount, which provision, for the advantages conceded to your civil servants by the new fund, will require.

11. We desire that you will cause it to be distinctly understood that, before our consent is given to the establishment of the new annuity fund at your presidency, we shall expect that our civil servants engage to subscribe permanently to the charitable-branch

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branch of the objects embraced by the civil fund, at a rate not less than one per cent. per annum upon official incomes; and as a less capital will then suffice for the purposes of that branch, that a proportionate addition be made to the amount of capital to be transferred to the new annuity fund, to meet the charge of the annuities of £400 which are proposed to be borne upon that fund.

12. We shall adhere to our determination, already made known to our servants, of refusing all relief to the families of civil servants dying in reduced circumstances who shall not become subscribers to the fund for the charitable purposes in question.

13. We further desire that we may be furnished annually with a report of the state of the charity fund, in order that we may know how far it may be necessary that the subscription should be modified, it being our positive determination to require that the stability and security of that useful institution should be upheld by the contributions of our servants.

14. With the qualifications which we have explained, we acquiesce in the above arrangements proposed by the Trustees, with a distinct understanding, that the capital that may be transferred on account of the annuities of the old fund is finally to merge in the new fund; that the number of annuities of £400 shall at no time exceed eighteen, and that so soon as all claims upon the old fund are satisfied, the contribution from the Company of £2,800 per annum will entirely cease.

15. It is further proposed by the Trustees that, in computing the amount to be paid by each subscriber upon becoming an annuitant, credit be given for the principal amount of his subscription to the old fund; but as those subscriptions were partly in aid of the compassionate branch, we can only allow of the subscribers having credit for such proportion as the capital transferred to meet the annuities bears to the whole capital of the fund.

16. The Trustees request that we will sanction the grant to your civil servants of annuities, "at one-fifth less than the purchase-money required of subscribers in Bengal," and this application is grounded upon a comparison between the salaries of the Bengal and the Bombay servants.

17. We must here observe, that the question of salaries is distinct from that of annuities.

18. We cannot, for an instant, admit the claim of your servants to consideration merely because their salaries are upon a lower scale than those of Bengal. The salaries of your civil servants have of late years been much increased, and are at least as large as is compatible with the general state of our finances, and with the consideration that the revenues of Bombay are still as inadequate to meet the charges as before the late annexations of territory.

19. Upon the question of annuities, we consider that all that your servants have any right to expect is that they may be placed upon an equal footing with the servants of Bengal and Madras, and that the present application, which solicits greater advantages than have been granted to those servants, is altogether inadmissible.

20. We must also decline to sanction the modification proposed by the Trustees in respect of the periods necessary to qualify for the acceptance of annuities, of the premium for an annuity in the case of a subscriber whose health is precarious, and of the payment of the annuity in the year in which the annuitant may die.

21. Referring to the principle explained in paragraphs 49 to 51 of our despatch to the Government of Bengal, dated the 8th of December 1824, we have determined that the number of annuities to be granted annually to civil servants upon your establishment shall be three; which number, however, is to include any of £400 to persons not yet retired from the service, either by resignation, or by an absence of more than five years from India, as well as any of £1,000 under the new plan.

22. In order to accomplish this object, a larger proportionate contribution than is allowed to the Bengal Fund will probably be required from the Company; because, as the Bengal allowances are upon a larger scale than those of Bombay, the annual contributions of the service, in the shape of per-centage upon salaries, will be proportionately larger in Bengal than at Bombay; but, on the other hand, the eventual payments in the shape of fines, or difference between the aggregate of annual contributions, and half the value of the annuity to be received from annuitants who have not subscribed, or who have not long subscribed to the old fund at Bombay, may be larger than the sum to be received from annuitants in Bengal.

23. Another circumstance, therefore, which may occasion the necessity of a larger proportionate contribution of the Company to the new fund upon your establishment is, that as most of the subscribers have already contributed to the old fund, a proportion of those contributions will go in reduction of the sums payable by annuitants upon their becoming such.

24. Your Accountant-General has calculated that four per cent. upon salaries will produce an income of 64,000 rupees per annum. Following the principle of the Bengal plan, our contribution would be of equal amount. Your Accountant-General has made a calculation to show that 1,60,000 rupees would be necessary, but this calculation is erroneous, being founded upon the principle of the purchase-money for an annuity being one-fifth less than that required in Bengal, and of the subscribers to the old fund having credit for the full amount of their subscriptions.

25. You will instruct your Accountant-General to make a prospective calculation of the progress of the new fund at your presidency, founded upon the principles which we have stated, and embracing the period comprised in the prospective calculation included in our despatch to the Government of Bengal, dated the 8th of December 1824.

26. This computation will enable you to judge how far an annual contribution on our part, equal in amount to the contributions of our civil servants, is likely to render the fund adequate to the probable demands upon it. If a contribution of this sum shall be shown to be inadequate, we authorize you to increase it accordingly, provided that it shall not exceed, for the present, the sum of one lac of rupees. You will be enabled to adjust the actual results to the necessity of the fund every five years, as directed in the 62d paragraph of our despatch to the Bengal Government, so that the Company's contribution from year to year may not materially vary in amount, and may ultimately be fixed and determined at the sum necessary to enable the fund to grant three annuities annually. We also authorize you to credit the new fund with interest upon the balances, at the rate of six per cent. per annum.

27. We shall not object to the new fund being brought into operation from the 1st of May 1825; that is to say, that the contributions of the service, and of the Company, shall commence from that date; and that the first set of annuities shall commence from the 1st of May 1826.

28. On reference to the 18th clause of the Bengal plan, and to our remarks thereon, you will observe, that a residence of five years is prescribed as a necessary qualification to the acceptance of an annuity for all civil servants "not in India, nor on their passage thither, upon the 1st of May 1825, the date when it is intended to institute the fund, excepting only such as may be absent within the limits of the Company's charter, and may return to India without previously coming to Europe."

29. Although we have permitted the new fund at your presidency to take effect from the 1st of May 1825, yet as servants in England, or coming to England, could not have foreseen that circumstance, we think that it would be inequitable to impose a residence of five years on such as were not in India, or on their way thither on that day.

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30. We have therefore determined that the obligation to reside five years previously to the acceptance of an annuity, shall be applied to all servants, who being in England, or on the way to England, when the new regulations were assented to at Bombay, and not having therefore yet assented to them, shall not be in India, or on the way thither, on or before the 1st day of March next.

31. An intimation to this effect will be conveyed to the agents of the Civil Fund in England, for the information of the parties interested.

EXTRACT of Public Letter from Bombay, dated 23d October 1827.

Letter dated 15th November 1826.

Para. 6. This despatch will be replied to when we shall have received the necessary information from the Civil Fund Committee and the Accountant-General.

EXTRACT of Public Letter from Bombay, dated 19th July 1828.

Para. 2. Civil Fund. In our despatch of 23d October 1827 we acknowledge the receipt of your Honourable Court's despatch of the 15th November 1826, on the subject of the proposition made by the civil service of this presidency, with reference to the offer made by your Honourable Court to extend to this presidency the benefits of an annuity fund, on the same principles as that provided for the Bengal civil service, and stated that we should answer it more at large as soon as we were possessed of the requisite information.

3. On the 17th May preceding we had communicated to the trustees of the civil fund, and to the Accountant-general, copies of your despatch, desiring the former to submit to us annually a report of the state of the compassionate branch of the civil fund as required in the 13th paragraph of despatch, and calling on the latter to frame and furnish to us the prospective calculation alluded to in the 25th paragraph of the same despatch.

4. On the 3d January 1828 we received a letter from the Accountant-general, forwarding two plans for an annuity fund; but as neither of these was exactly in conformity with your Honourable Court's instructions, as conveyed in your despatch of the 15th November 1826, we returned them to that gentleman, requesting to be furnished with one entirely on the basis prescribed by you.

5. It occurred to us that it would be useful on this occasion to place, in a condensed form, before the Accountant-general and the trustees of the civil fund, the conditions on which your Honourable Court proposed to establish a new annuity fund for the civil service of this establishment.

6. These conditions, as taken from your despatch of the 15th November 1826, we accordingly stated to the Accountant-general, and the trustees, to be the following. Supposing of course that your Honourable Court's scheme was concurred in by two-thirds of the civil service, and that the civil service agree to subscribe one per cent. on salaries to a fund for the benefit of widows and children of deceased civil servants, for on the accomplishment of these preliminary conditions your Honourable Court's consent to establish the annuity fund was stated to depend.

First, That the capital of the old civil fund should be divided as directed by the Court, and the amount thus found to belong to the annuity-branch be assigned to the new annuity fund to be constituted.

Second,

Second, That the annuities to be placed by the new annuity fund at the disposal of the service should be three (3) of £1,000 each, except that any £400 annuity, granted under the circumstances specified in the 21st paragraph of the Court's despatch, should be reckoned as one of the said three (3) annuities.

Third, That the civil servants subscribing to the fund should contribute to the fund 4 per cent. on salaries.

Fourth, That the Company should contribute to the fund an equal amount.

Fifth, That subscribers to the fund, qualified by service as you prescribe, taking annuities of £1,000, should pay fines agreeably to the table laid down by you, and (with reference to subscriptions to the old fund) agreeably to the 15th paragraph of your despatch.

Sixth, That the Company, as stated in paragraph 26 of your despatch, should give such further contribution, beyond the amount subscribed under the 4th condition, as may be necessary to effect the ends of the fund, provided that its contribution under the 4th and 6th conditions should not in the whole exceed, for the present, the sum of 1,00,000 rupees per annum.

7. We at the same time instructed the Accountant-general, that in case he found it impossible to frame a permanent plan, exactly upon these conditions, in consequence of the Company's contribution under the 4th and 6th conditions (limited as it is at present to the sum of 1,00,000 rupees), being inadequate to the object of enabling the fund to furnish three (3) annuities annually, he would then enter the amount of the Company's contribution under the 6th condition, at such sum as would make the whole contribution of the Company amount to 1,00,000 rupees a year; and would specify the additional amount required as "further amount required to complete the Company's contribution so as to effect at present its final object." Since it was your Honourable Court's intentions, as stated in the 26th paragraph of your despatch, that the Company's contribution should "ultimately be fixed and determined at the sum necessary to enable the fund to grant three (3) annuities annually."

8. Of the trustees we requested a speedy communication of the sentiments of the civil service, informing them at the same time that if the decision of the service were in favour of accepting your Honourable Court's offers, we would declare the fund to be duly constituted as above described, and in operation; under which arrangement the Company would forthwith contribute, under the 6th condition, such sum as might be requisite to enable the fund to provide three (3) annuities annually, provided that the Company's contribution under the 4th and 6th conditions should not for the present exceed in the whole 1,00,000 rupees per annum; and if the said sum of 1,00,000 rupees should be inadequate to enable the fund to provide three (3) annuities annually, that we would, besides declaring the fund in operation so far as its means might extend, recommend to your Honourable Court that the Company's contribution might be increased to such amount as might be required to fulfil, at once, the eventual intention of your Honourable Court, as expressed in the 26th paragraph of your despatch of the 15th November 1826.

9. The Accountant-general, in his reply of the 29th January, forwarding a scheme constructed as we have directed him, stated that the permanent operation of the scheme, supposing three (3) annuities were taken every year, would require an addition to the contribution to the amount of about 23,000 rupees.

10. The Accountant-general's report, and his annuity-scheme, were communicated to the trustees of the civil fund, and the desire of Government repeated for a speedy communication of the decision of the civil service.

11. On the 9th February we received the report of the trustees, communicating to

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us the acquiescence of the civil service, with only two exceptions, in the establishment of the new annuity fund on the prescribed conditions.

12. The trustees at the same time observed, that as the subscribers had contributed 4 per cent. on salaries from the 1st May 1825, to the annuity branch of the new fund, and as your Honourable Court had communicated your consent in the 27th para. of your despatch of the 15th November 1826, "that the first set of annuities should commence from the 1st May 1826;" annuities for 1826 and 1827 were of course available, and would, they presumed, be so declared by Government; and they took it also for granted, that annuities not accepted in the year when declared open, would in like manner in future be available until duly taken up.

13. Adverting also to the fact established by the Accountant-general's letter and its enclosure, that the fund could not with its present means open three annuities of £1,000 annually; and considering that it was at the commencement of the system that the demand for annuities would probably be the greatest, the trustees submitted an earnest solicitation, in the name of the civil service, that we would, without loss of time, in prosecution of your Honourable Court's considerate intentions, procure from your Honourable Court, authority to increase the Company's contribution to such extent as to put the fund in full operation, by enabling it "to grant (3) three annuities annually."

14. We have accordingly, in our reply to the Trustees, informed them that the fund is duly constituted, and in operation, and that two annuities for 1826 and 1827 respectively are available, and have requested them to report to us the names of the gentlemen entitled, and willing to take them on the prescribed condition.

15. On the 27th of February the Accountant-general addressed a letter to us, pointing out a misapprehension under which these proceedings appeared to have been adopted. We accordingly revised the scheme which had been proposed to the service, under the understanding that the Accountant-general had framed it agreeably to your orders, and withdrew the sanction we had given to it on the 15th of that month. An inadvertent inaccuracy in one of the statements furnished was also discovered; and these circumstances will account for the protracted delay which has occurred in making our final report to your Honourable Court.

16. It is not necessary to enter into the details of these discussions; we beg to refer to our proceedings, from which you will perceive that we proposed to the civil service, by our Secretary's letter of the 26th April, the transfer of a proportion of the capital of the old fund, amounting to 6,23,000 rupees, six lacs and twenty-three thousand. After furnishing the Committee with preliminary information, which they required to enable them to submit the arrangement for the votes of the service, they took occasion, in reporting their readiness to comply with our orders, respectfully to bring to our notice the principle adopted by the Madras civil service, in regulating the amount of capital to be assigned to the annuity-branch of the new fund at that presidency, viz. that of appropriating to the new fund a sum equal to the estimated value of all the annuities chargeable to the old fund.

17. The capital proposed to be assigned on this principle at Madras was (16,28,896) rupees sixteen lacs twenty-eight thousand eight hundred and ninety-six, or (£183,250) one hundred and eighty-three thousand two hundred and fifty pounds, and the Honourable Court agreed to this assignment in 11th para. of their reply to the Madras Government of the 10th of November 1826. The annuities chargeable on the old Madras fund, after deducting the 10 payable by the Company, were 26 of (£400) four hundred pounds, (£10,400) ten thousand and four hundred pounds; and 22 of (£600) six hundred pounds; (£13,200) thirteen thousand and two hundred pounds; and (£10,400) ten thousand and four hundred pounds; (£13,200) thirteen thousand and two hundred pounds : (£23,600) twenty-three thousand and six hundred

hundred pounds. To apply this principle to the Bombay Civil Fund we would beg to observe, that there are chargeable on the old Bombay fund, after deducting the seven annuities paid by the Honourable Company, (11) eleven annuities of (£400) four hundred pounds; (£4,400) four thousand and four hundred pounds; and as (£23,600) twenty-three thousand and six hundred pounds; (£4,400) four thousand and four hundred pounds; (£183,250) one hundred and eighty-three thousand two hundred and fifty pounds; (£34,122) thirty-four thousand one hundred and twenty-two pounds, or (3,03,306) rupees, three lacs three thousand three hundred and six, being the capital that ought at this presidency to be assigned to the annuity-branch of the new fund.

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18. The following brief view was also given of the earlier proceedings of the fund, in the confident hope of leading us to acquiesce in, or recommend a more favourable division of capital than had been directed by our letter of the 2d May. "The original measure proposed for improving our old fund," (they state) "was the establishment of an annuity-scheme of (£600) six hundred pounds, which having been agreed to by the service, was submitted to the Honourable Court by Government on the 25th August 1824. The subscriptions for this scheme commenced from the 1st May preceding, by a levy of (3) three per cent. on salaries, of which (1) one per cent. was assigned to the charitable, and (2) two per cent. to the annuity-branch; but the Honourable Court, in their despatch of the 31st December 1824, proposed that the Bengal annuity-plan of (£1,000) one thousand pounds should be ingrafted on the Bombay Civil Fund."

19. On the 22d June 1825, Mr. Wedderburn presented an annuity-scheme to the service, ingrafting the Bengal annuity-plan on the Bombay Civil Fund, on the principle of the subscribers to the old fund being credited for the full amount of their subscriptions to it in their payments to the new fund; and of the service generally obtaining their annuities at one-fifth less than was required to be paid under the Bengal plan; and assigning rupees (6,39,702.1.67) six lacs thirty-nine thousand seven hundred and two, one-quarter and sixty-seven reas, to the charitable, and (5,33,333) rupees, five lacs thirty three thousand three hundred and thirty-three, to the annuity-branch. The service assented to this scheme, and subscriptions were levied from the 1st of May preceding, at the rate of (4) four per cent. on salaries and emoluments for the annuity, and (1) one per cent. for the charitable-branch. This scheme was submitted to Government on the 22d October 1825, for transmission to the Honourable Court, and certain modifications were urged by the Trustees on that occasion.

20. The despatch of the Honourable Court of the 15th November 1826, negatived the principal modifications urged by the Trustees, and required certain alterations in the proposed method of uniting the old and new funds. One important alteration related to the division of capital in these words, "we cannot approve of the principle upon which this amount of capital, viz. (5,33,333) rupees, five lacs thirty-three thousand three hundred and thirty-three, has been considered applicable to the demands upon the fund for annuities. Mr. Wedderburn has proceeded upon an assumption that the charitable-branch should be rendered fully equal to all demands upon it, without any separate subscription." The Honourable Court then proceeds to require that we should subscribe to the charitable-branch at a rate not less than (1) one per cent., and expects that, as a less capital will then suffice for the purposes of that branch, a proportionate addition be made to the amount of capital to be transferred to the new annuity fund, to meet the charge of the annuities of (£400) four hundred pounds, which are proposed to be borne upon that fund."

21. But on referring to these two plans, your Honourable Court will perceive that a subscription of (1) one per cent., to the charitable-branch, was provided for both in the original annuity-scheme of (£600) six hundred pounds, and in the subsequent scheme

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scheme of (£1,000) one thousand pounds; that the charitable-branch was not proposed to be rendered independent of a separate subscription; and, consequently, that your Honourable Court has, we humbly conceive, been led to expect a larger portion of capital than (5,33,333) rupees, five lacs thirty-three thousand three hundred and thirty-three, for the annuity-branch, under a misapprehension of our purpose.

22. On these grounds, the Committee having shown that the sum of (3,03,306) rupees, three lacs three thousand three hundred and six, is sufficient to provide for all the annuities of (£400) four hundred pounds, which are proposed to be borne on the new annuity fund at this presidency, after deducting the *seven* paid by the Honourable Company on the principle established by the Madras civil service, and acquiesced in by your Honourable Court, earnestly solicited us to take the subject again into our serious consideration, as “whatever capital may be transferred on account of the annuities of the old fund will finally merge in the capital of the new fund; and so soon as all claims upon the old fund are satisfied, the contribution from the Company of (£2,800) two thousand and eight hundred pounds, per annum, will entirely cease.

23. Under the circumstances thus brought to our notice, it appeared to us to be consistent with the intention of your Honourable Court to guarantee that no larger sum than (5,33,333) rupees, five lacs thirty-three thousand three hundred and thirty-three, should be transferred to the annuity fund, that division of their capital not having been originally proposed with any view of rendering the compassionate fund independent of future subscriptions, but accompanied by a resolution of the civil service, expressly providing that (1) one per cent. on salaries should be paid to enable it to meet the expected demands on it.

24. We beg to recommend to your Honourable Court, with reference to the principle sanctioned for the Madras civil service, that the sum of (£34,132) thirty-four thousand one hundred and thirty-two pounds, or (3,03,306) rupees, three lacs three thousand three hundred and six, be appropriated to meet the eleven annuities chargeable upon the old fund. The Accountant-general has, it should be observed, stated in his letter of the 2d May 1828, the annuitants, according to the Northampton Tables, to be at (8) eight per cent., worth seven and a half years' purchase, and at (6) six per cent., about nine years' purchase.

25. We beg to refer to the minute recorded on this occasion by Mr. Warden, as placing the grounds of our present recommendation in a strong point of view: Mr. Goodwin dissented from this measure.

26. The Accountant-general has handed up a prospective statement, framed in conformity with your Honourable Court's orders, assuming a capital of (£60,000) sixty thousand pounds, or (5,33,333) rupees, five lacs thirty-three thousand three hundred and thirty-three, showing that if three annuities are accepted in each year, a sum of (10,000) rupees, ten thousand per annum will be required by the subscription of the Honourable Company in addition to the amount of (1,00,000) rupees, one lac, stated in your Honourable Court's letter, under reply, as probably sufficient.

27. We do not perceive any provision in your despatch of 15th November 1826 exactly bearing upon the inquiry of the Trustees relative to the availability until duly taken up, of annuities subsequently declared open, and not taken up in the year when declared open; but considering that the period when annuities are taken up can make no difference to the Company, and that the principle for deciding this question is in fact established by your directions, regarding the commencement of the first set of annuities, we have settled this point in the affirmative, which measure we find, from the proceedings of the Bengal civil service, accords with the interpretation adopted at that presidency.

28. We have also no hesitation in complying with the wish of the Trustees to request your

your Honourable Court to allow us to increase the Company's contribution, so as to enable the fund to grant three (3) annuities annually, in case that number is required: the observation of the Trustees that "it is at the commencement of the system that the demand for annuities will probably be greatest," is undoubtedly correct; and there is, we apprehend, abundant reason to believe that the number of accepted annuities for a series of years will by no means equal three for each year; and as unaccepted annuities cost the Company nothing, the amount of the Company's contribution will evidently be to that extent diminished, and will probably in the end be found scarcely to exceed the sum of 1,00,000 rupees per annum.

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29. The Trustees, in a letter of the 9th of February last, have entreated us to intercede with your Honourable Court, with the view of procuring a re-consideration of your resolution as conveyed in the 20th paragraph of your despatch of the 15th November 1826, that no payment of an annuity, or of any part of it, should be made for the year of the annuitant's death.

30. The Trustees observe that the direct intention and operation of the boon they solicit, which is a payment of a proportion of the annuity answering to the portion of the year expired on the annuitant's death, are to afford relief to the surviving members of a family deprived of its head, whose death occasioning the cessation of a valuable annuity, adds to their natural grief a severe pecuniary loss; and it may well be anticipated the pressure of pecuniary difficulties, since it is the limited fortune ordinarily realizable by the civil servants of the Company in present times, that has given rise to the establishment of the annuity system.

31. "The question," they continue, "is not one which requires to be discussed at length; the objects of our request are obvious at first sight, and appreciable at once in their full force by every heart; it is thus, therefore, that we again present it to the consideration of your Honourable Board, and the Honourable Court, venturing to hope that the difficulties, apprehended or real, which must have operated to prevent its concession, may still in the end be happily removed. What these difficulties may have been we cannot pretend to show; if it were thought that considerable additional expense would have been occasioned to the Company, we would respectfully submit, whether this consideration, which we should be glad to find over-rated, does not strongly evince the severity of the privation to individuals; if confusion and irregularity in accounts, from the introduction of broken periods were apprehended, we would beg most respectfully to suggest whether the portion, of the annuity due to the deceased annuitant for the expired quarters of the years, at the time of his death, might not be paid to his estate; this modification of the solicited boon, we beg to represent, would constitute aid to individuals, bestowed too at a juncture of affliction and difficulty, while it would not be burdensome to the Company; and would be in no way prejudicial to that regularity and facility of adjustment which we know are so requisite for the public accounts."

32. We have informed the Trustees that we will submit their request to the favourable consideration of your Honourable Court, a pledge which we have accordingly now the honour to redeem; and we cannot but add, that we shall learn with much pleasure that your Honourable Court, in finally establishing so important an arrangement as a provision by pension for the retired civil servants of this establishment, has been pleased to grant, either in its original or modified shape, the apparently not unreasonable favour to which your kind attention is solicited. If viewed as an arrangement for granting pensions, we would respectfully submit that in every other branch of the service your liberality allows pensions to be enjoyed for life; if, as an improvement of the annuity funds before existing, we beg to inform your Honourable Court that the annuities have always been payable up to the day of the annuitant's death.

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EXTRACT of Public Letter to Bombay, dated 11th March 1829.

Letter from, dated 19th July 1828.

Report proceedings for the institution
of the civil service annuity fund.

2. The principal point which remains for our consideration and decision upon this subject respects the proportions in which the capital of the old civil fund should be divided between the compassionate and the annuity-branches respectively.

3. The aggregate of the capital amounted on the 30th of April 1825 to 11,73,035 rupees, of which the Trustees proposed to allot 6,39,702 rupees to the charitable branch, and 5,33,333 rupees to the annuity-branch.

4. In our despatch to you, dated the 15th November 1826, we objected to such a division, from an apprehension, founded upon your Accountant-general's statement, dated the 25th of June 1825, that the allotment of so large a proportion as 6,39,702 rupees was suggested with a view of making the charitable branch independent of any separate subscription from the servants, and we directed the calculation to be revised upon the principle of the servants subscribing at least one per cent. to that branch.

5. From the explanations contained in your present despatch, and its accompaniments, we perceive that a capital of 6,39,702 rupees, as before proposed, will not provide an income which, when added to a subscription of one per cent. per annum on official salaries, will be more than sufficient to enable the charitable-branch to satisfy the probable claims upon it; and we therefore approve of your resolution limiting the capital transferred to the annuity-branch to 5,33,333 rupees, and we direct that the sum of 5,33,333 rupees be the amount transferred to the new annuity fund. The subscribers to the old fund are to be entitled to credit in the accounts of the annuity fund, for such an amount only of their subscription to the old fund as is proportioned to the amount of capital transferred.

6. In return for this capital the annuity fund will bear the charges not only of the £400 annuities now existing under the provisions of the old fund, but those also which may be granted to claimants not yet possessed of that description of annuity, the annuity fund being credited with our subscription to the old fund of £2,800 per annum, so long as any of these annuities shall remain. We observe, that in the discussions which are recorded on the subject of the division of the capital of the civil fund, some difference of opinion existed as to the amount that would be sufficient to meet the charge of the £400 annuities. In computing the present value of those annuities, in order that it may be appropriated to meet the charge of them, in conformity to the principle upon which provision is to be made for annuities from the new fund, you will not fail to make allowance for the continuance of the annuities to other claimants after the decease of the present annuitants.

7. From the calculation which your Accountant-general has made, it would seem that in order to enable the annuity fund to grant three annuities annually, from the 1st May 1826, a further subscription of 10,000 rupees per annum from the Company will be required. Considering, however, that it is at least doubtful whether so large a number of annuities will be accepted, and adverting also to the quinquennial adjustment of our contribution to the necessities of the Fund, as prescribed in our despatch to you, dated the 15th November 1826, we deem it unnecessary and inexpedient at present to make any addition to our subscription. You will understand that the number of three annuities in each year from the 1st May 1826, inclusive of any of £100 that may fall to persons who were still in the service at the date of the receipt by you of our despatch of the 15th November 1826, is available to subscribers duly qualified.

8. With

8. With respect to annuities not accepted in the year in which they are declared available, we must observe, that the number of annuities appointed to be offered in each year to your civil service was fixed, with reference not only to the number of servants upon the establishment, but also to the important object of protecting the public service from suffering detriment by the removal of too many of its officers at the same time. If the whole of the unaccepted annuities, which may have accumulated during several previous years, are allowed to be available to an indefinite period, there will be a constant liability to the inconvenience which it has always been our design to prevent. We therefore consider it indispensable that you should be vested with power to suspend the grant of all annuities beyond the number of six, which may be claimed, in any one year, in case you should be of opinion that the granting of a larger number would operate prejudicially to the public service.

9. We must decline to comply with the request of the Trustees of the fund, that the representatives of a deceased annuitant may be paid the equivalent to a proportion of the annuity up to the period of his decease, it being a principle of the fund, and one attended to in all our calculations, that no payment shall be made for the year in which an annuitant may die.

10. Having, by a despatch to Madras, dated 30th January 1828, paras. 2 and 3, determined upon certain conditions to allow subscribers to the old fund at Madras upon subscribing to the new fund to retain their privileges under the regulations of the former institution, in case of failure from ill-health to complete the period of residence prescribed in the new regulations, we deem it equitable to extend a corresponding indulgence to subscribers at your presidency similarly situated.

11. We have therefore resolved to allow to such of the civil servants upon your establishment as were subscribers to the civil fund on the 1st of May 1825, the period from which we authorized the commencement of the new annuity fund, and who at the date of their becoming subscribers to that fund continued members of the civil fund, the privilege of retaining their rights in turn to annuities from the civil fund after a period of not less than twelve years' residence in India, in the event of their failing to complete the term of twenty-two years' residence, prescribed as the qualification of an annuitant from the new fund; provided however that this indulgence be limited to cases in which you shall be satisfied that the failure to reside twenty-two years has been caused by sickness, certified to be of such a nature as to render it improbable that the person claiming the annuity can return to the service; and provided also, that the amount payable upon the grant of annuities from the old fund shall be the same as that prescribed in the regulations of that institution; that the annuitants in the computation of the sums payable shall not be entitled to interest upon their contributions, which although allowed by the new fund, was not reckoned in the payment for an annuity from the old fund; and that such annuitants shall not be allowed the refund of any sum in which the accumulated amount of their subscriptions to the new fund may exceed the sum payable for the annuity as before-mentioned.

I.
ANNUITY FUND.
No. 3. Bombay.

EXTRACT of Public Letter from Bombay, dated 18th October 1828.

Para. 3. In reference to the 23d and 24th paras. of our letter of the 19th of July, stating that we had guaranteed that no greater sum of (5,33,333) rupees, five lacs thirty-three thousand three hundred and thirty-three, would be required to be transferred to the annuity-branch of the Bombay Civil Fund, and recommending that

I.
ANNUITY FUND.
No. 3. Bombay.

(3,03,306) rupees, three lacs three thousand three hundred and six, should be appropriated to meet the eleven annuities chargeable upon the old fund, we have the honour of drawing your Honourable Court's notice to a letter from the Civil Fund Committee, stating that out of 122 subscribers to the fund at present in India, ninety-eight have given their votes in favour of the proposition, and only one continues upon the old fund of the twenty-three subscribers who have not recorded their votes; nine are by their covenants bound to belong to the new annuity fund, and the remaining fourteen were either nearly all absent on leave, or moving from their stations when the proposition was circulated, but as they continued to subscribe four per cent. on their salaries, they may be considered as belonging to the new annuity fund, with the exception of one, who has intimated to the service his intention of reserving his vote, and his election of the fund to which he may belong, until a reply be received from your Honourable Court regarding the division of the capital.

4. We have the honour of referring your Honourable Court to the list submitted by the Civil Fund Committee of the subscribers to the old and new funds, and to their observations that the statement of the provident-branch made up to the 30th of April last, is delayed in consequence of the non-receipt of the account-current of the fund from the agents in England, but which is expected by the first ship, and as soon as it is received the statement required will be made and sent on for transmission to your Honourable Court.

5. We beg to bring to your Honourable Court's favourable consideration a letter from the Civil Fund Committee, representing the hardship to which a subscriber to the old fund, who joins the new annuity fund, is subjected, who is compelled from ill-health to leave India before he has completed the required service of twenty-two years' actual residence in the country, and whose sickness is of such a nature as to render it impossible he can ever return to the service, and praying for the extension to the civil servants on this establishment of the same indulgence which has been granted to those at Madras, by allowing such of them as at the date of becoming subscribers to the new annuity fund were members of the old civil fund, the privilege of retaining their right in turn to annuities after a period of not less than twelve years' residence, in the event of their failing from certified ill-health to complete the term of twenty-two years' residence in India, prescribed as the qualification of an annuitant on the new fund.

EXTRACT of Public Letter to Bombay, dated 28th April 1830.

Answer to letter, dated 18th October 1828. Par. 3 to 5.

Par. 52. We refer you to our despatch in this department, dated 11th March 1825. paras. 2 to 9.

APPENDIX II.



REVENUE ACCOUNTS.

II.
REVENUE.
No. 1.

1.—AN ACCOUNT of the PER-CENTAGE at which the several Heads of REVENUE in *India* were collected; for the Years included in the Papers presented on the 9th February 1830.

	BENGAL.			
	LAND REVENUE, including SYER and ABKAREE.			
	BENGAL, BEHAR and ORISSA.	BENARES.	CEDED TERRITORY.	CONQUERED PROVINCES.
1809-10	3·062	6·206	5·396	9·200
1810-11	4·111	5·125	10·949	8·173
1811-12	4·011	5·233	11·367	7·549
1812-13	4·154	5·111	11·023	7·958
1813-14	4·328	5·354	9·921	7·153
1814-15	4·383	4·957	6·609	8·068
1815-16	4·462	5·316	7·304	6·955
1816-17	4·653	5·311	6·507	5·820
1817-18	4·914	3·672	6·764	6·515
1818-19	5·076	3·7	6·293	7·733
1819-20	4·788	4·946	7·308	7·986
1820-21	5·780	4·66	6·964	8·246
1821-22	5·898	4·768	7·251	8·333
1822-23	6·473	6·516	7·603	8·424
1823-24	7·224	5·671	7·528	10·116
1824-25	6·937	6·157	7·915	12·245
1825-26	7·539	5·963	8·293	11·273
1826-27	7·862	6·445	9·	9·307
1827-28	6·374	6·438	9·350	10·614

(continued.)

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1119

I.—AN ACCOUNT of the Per-Centage at which the several Heads of Revenue in India were collected—*continued.*

II.
REVENUE.
No. 1.

	BENGAL— <i>continued.</i>			
	CUSTOMS.			
	BENGAL, BEHAR and ORISSA.	BENARES.	CEDED. TERRITORY.	CONQUERED PROVINCES.
1809-10	10·711	13·169	21·730	10·599
1810-11	14·085	15·280	15·749	13·291
1811-12	14·136	21·661	14·120	10·670
1812-13	11·881	22·177	13·591	13·010
1813-14	12·939	16·148	14·577	10·156
1814-15	8·882	13·876	11·	10·596
1815-16	11·418	16·394	13·959	11·112
1816-17	10·349	15·449	13·413	8·768
1817-18	11·392	16·414	12·264	9·522
1818-19	15·622	16·286	17·	8·256
1819-20	13·595	15·713	21·245	9·095
1820-21	13·259	16·034	15·928	7·963
1821-22	14·752	16·251	16·6	8·206
1822-23	13·414	14·923	16·824	9·026
1823-24	19·688	17·303	22·955	9·042
1824-25	16·592	14·940	20·912	9·478
1825-26	19·688	19·996	18·888	11·542
1826-27	18·939	15·581	24·334	10·428
1827-28	17·910	16·781	27·065	9·229

(*continued.*)

1.—AN ACCOUNT of the Per-Centage at which the several Heads of Revenue in India were collected—*continued.*

	BENGAL— <i>continued.</i>		
	CUSTOMS.		
	SALT.	OPIUM.	STAMPS.*
1809-10	10·195	3·796	15·547
1810-11	10·081	3·616	17·556
1811-12	10·545	3·624	22·999
1812-13	13·388	4·314	19·374
1813-14	13·452	3·488	20·774
1814-15	14·116	2·865	21·664
1815-16	11·418	3·268	14·434
1816-17	11·74	4·458	15·898
1817-18	12·71	3·764	14·126
1818-19	11·881	3·507	14·291
1819-20	14·108	4·537	15·552
1820-21	13·432	2·808	13·122
1821-22	12·408	4·020	13·045
1822-23	11·171	2·983	14·391
1823-24	13·638	4·195	13·471
1824-25	14·733	4·424	13·067
1825-26	12·427	10·365	11·947
1826-27	13·866	6·475	11·311
1827-28	13·924	4·940	14·186
			(<i>continued.</i>)

* The statements received from India do not furnish means for accurately separating the charges of collecting the stamp duties in the old provinces, in the ceded and conquered provinces, and Benares respectively.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1121

1.—AN ACCOUNT of the Per-Centage at which the several Heads of Revenue in
India were collected—*continued.*

II.
REVENUE.

No. 1.

MADRAS.					
LAND REVENUE, including Aekaree and Moturpha.					
	ANCIENT POSSESSIONS.	CARNATIC.	TANJORE.	Ceded and Conquered PROVINCES.	PROVINCES Ceded by the NIZAM.
1809-10	4·335	6·872	5·572	7·005	8·113
1810-11	4·406	8·135	7·815	7·129	7·086
1811-12	5·779	8·773	7·116	8·429	8·346
1812-13	5·791	9·168	8·177	8·935	8·877
1813-14	6·606	7·537	6·566	8·090	8·497
1814-15	5·029	9·261	8·216	11·048	7·155
1815-16	6·318	9·465	8·349	10·969	7·592
1816-17	5·993	9·163	8·655	10·499	7·610
1817-18	6·099	10·262	7·126	10·499	9·195
1818-19	7·947	10·394	10·306	11·490	8·801
1819-20	7·858	11·796	10·697	11·474	7·642
1820-21	7·517	11·087	7·800	11·175	11·122
1821-22	10·284	11·221	9·306	10·464	7·702
1822-23	9·031	11·874	7·716	15·119	10·994
1823-24	9·439	13·91	8·002	16·554	12·784
1824-25	7·949	13·038	5·766	16·023	12·560
1825-26	7·775	11·507	6·398	15·968	12·585
1826-27	8·622	15·232	7·349	16·719	13·303
1827-28	10·201	17·321	12·766	15·531	17·726

(*continued.*)

1122 APPENDIX TO THE SECOND REPORT OF THE

II.
REVENUE.

I.—AN ACCOUNT of the Per-Centage at which the several Heads of Revenue in India were collected—*continued.*

No. I.

	MADRAS— <i>continued.</i>				
	CUSTOMS.				
	ANCIENT POSSESSIONS.	CARNATIC.	TANJORE.	Ceded and Conquered PROVINCES.	COUNTRIES Ceded by the NIZAM.
1809-10	21·593	19·049	16·509	11·543	15·969
1810-11	23·721	21·517	15·424	11·662	13·377
1811-12	22·773	18·310	16·143	13·895	12·665
1812-13	18·874	23·306	16·069	17·363	16·076
1813-14	19·070	24·800	14·933	15·759	15·122
1814-15	19·579	18·441	13·745	14·753	16·062
1815-16	20·5	16·995	13·302	16·230	17·548
1816-17	24·2	16·224	14·023	18·679	19·713
1817-18	24·986	16·165	14·564	21·110	20·231
1818-19	27·	14·881	12·964	20·060	18·516
1819-20	27·99	14·027	12·173	19·441	17·587
1820-21	29·907	14·155	11·400	16·061	16·332
1821-22	30·806	10·849	9·482	16·298	7·261
1822-23	28·85	8·763	8·959	28·385	3·768
1823-24	17·852	2·839	3·714	20·289	3·581
1824-25	15·515	3·962	2·232	10·356	3·914
1825-26	15·993	4·128	2·23	10·981	8·362
1826-27	15·323	3·872	2·055	10·545	3·020
1827-28	15·917	3·830	2·336	10·749	3·241

(*continued.*)

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1123

1.—AN ACCOUNT of the Per-Centage at which the several Heads of Revenue in India were collected—*continued.*

II.
REVENUE
No. 1.

MADRAS.— <i>continued.</i>					
SALT.					
	ANCIENT POSSESSIONS.	CARNATIC.	TANJORE.	Ceded and Conquered PROVINCES	STAMPS.
1809-10	20 '529	11 '985	5 '205	27 '455	24 '852
1810-11	16 '918	13 '549	3 '641	36 '120	12 '333
1811-12	18 '504	14 '918	4 '588	33 '977	10 '265
1812-13	20 '125	13 '151	4 '821	44 '643	6 '452
1813-14	16 '935	16 '856	6 '448	30 '863	6 '832
1814-15	17 '085	16 '019	23 '655	43 '556	7 '222
1815-16	12 '75	16 '333	14 '397	29 '830	8 '145
1816-17	12 '95	15 '89	14 '959	38 '606	9 '596
1817-18	13 '612	17 ' .	15 '169	32 '658	8 '570
1818-19	16 '913	17 '278	14 '186	31 '843	7 '331
1819-20	15 '88	17 '367	14 '214	47 '450	6 '863
1820-21	22 '705	20 '381	19 '535	40 '113	15 '566
1821-21	28 ' .	28 '789	17 '015	52 '102	15 '322
1822-23	27 '23	29 '034	17 '757	43 '545	16 '229
1823-24	24 '85	26 '803	27 '336	38 '986	22 '644
1824-25	25 '699	29 '31	17 '357	39 ' .	16 '234
1825-26	18 '939	17 '333	19 '777	42 '807	17 '167
1826-27	19 '048	22 '248	19 '092	39 '122	16 '602
1827-28	19 '196	18 '911	19 '805	36 '903	16 '774

II.
REVENUE.

No. 1.

1.—AN ACCOUNT of the Per-Centage at which the several Heads of Revenue in India were collected—*continued*.

BOMBAY.				
LAND REVENUE AND SAYER.				
	ANCIENT POSSESSIONS.	POSSESSIONS Ceded by the GUICOWAR.	POSSESSIONS Ceded by and Conquered from the MAHRATTAS.	
1809-10	13 '7	6 '04	3 '54 The Revenues classed under Ancient Possessions were larger in 1809-10 and 1810-11 than in several subsequent years, which gives a favourable view of the rate of charges of collection.
1810-11	17 '37	5 '21	3 ' ..	
1811-12	20 '44	5 '82	3 '22	
1812-13	21 '15	6 '39	3 '42	
1813-14	22 '03	5 '55	3 '74	
1814-15	23 '81	5 '65	3 ' ..	
1815-16	20 '3	5 '58	4 '32	
1816-17	19 '88	5 '41	4 '41	
1817-18	22 '83	5 '79	7 '25	
1818-19	26 '43	6 ' ..	6 '4	
1819-20	22 '13	6 '57	8 '92 The acquisition of Mahratta territory, settled in 1820-21, added considerably to the charges of collection.
1820-21	*8 '74	9 '6	14 '1	
1821-22	10 ' ..	11 '46	14 '21	
1822-23	11 '32	13 '48	16 '84	
1823-24	12 '02	16 '85	17 '44	
1824-25	12 '17	18 '71	†22 '77	
1825-26	11 '06	18 '59	16 '91	
1826-27	12 ' ..	15 '6	13 '19	
1827-28	9 '45	12 '93	13 '34	

(continued.)

* In 1820-21 and subsequent years the subsidy from the Paishwa is comprised in the Revenue of the ancient possessions, which causes a large apparent increase in the amount collected, whilst the charges are stated as formerly, and thus shows an apparent reduction in the rate of collection.

† There was a great falling-off in the revenue in 1824-25, whilst the charges remained as before, and thus occasions an increase in the rate of collection.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1125

I.—AN ACCOUNT of the Per-Centage at which the several Heads of Revenue in India were collected—*continued.*

II.
REVENUE
No. 1.

BOMBAY—continued.				
CUSTOMS.				
	ANCIENT POSSESSIONS.	POSSESSIONS Ceded by the GUICOWAR.	POSSESSIONS Ceded by and Conquered from the MAHRATTAS.	
1809-10	16·14	27·22	7·31 The Customs Receipts derived from the Guicowar Possessions were exceedingly small prior to 1817-18, which being proportioned to the small establishments kept up, presents an unfavourable view in the per-centage on the collection.
1810-11	11·88	36·21	8·62	
1811-12	11·82	26·	10·16	
1812-13	14·33	24·5	9·76	
1813-14	14·4	33·31	11·61	
1814-15	11·25	39·29	11·31	
1815-16	11·25	26·22	11·29	
1816-17	11·43	† { 24·25	10·73	
1817-18	11·25		9·23		9·
1818-19	12·95	10·65	§ { 8·61	
1819-20	14·29	9·86		
1820-21	14·67	11·22	12·11	
1821-22	11·75	12·43	9·83	
1822-23	12·76	12·54	10·	
1823-24	14·19	7·54	12·22	
1824-25	* { 19·19	† { 7·4	16·76 The Customs in the year 1824-25 were unusually low, which gives an unfavourable view in the rate of charge in the collection.
1825-26			12·55	
1826-27	16·	5·61	11·91	
1827-28	14·19	6·	8·87	

(*continued.*)

* Increase occasioned by the charges consequent upon the appointment of the Revenue Customs Committee, and falling-off of receipts.

† The apparent decrease in the rate of collection in 1817-18 and following years is occasioned by new subsidies from the Guicowar, whilst the alteration in the charges were not material.

‡ Includes arrears of 1802-3 and 1805-6.

§ This apparent increase is partly occasioned by the mode adopted in the classification of the revenues and charges of this year, as compared with former years, and partly by the payment of arrears of former years.

II.
REVENUE.
No. I.

I.—AN ACCOUNT of the Per-Centage at which the several Heads of Revenue in India were collected—*continued*.

			B O M B A Y— <i>continued</i> .	
			STAMPS.	
1816-17	..	..	27 ·15 .....	.. Per-centage of charge appears high in consequence of the collections being low.
1817-18	..	..	29 ·	
1818-19	..	..	18 ·75	
1819-20	..	..	16 ·16	
1820-21	..	..	15 ·74	
1821-22	..	..	11 ·64	
1822-23	..	..	12 ·84	
1823-24	..	..	12 ·61	
1824-25	.	..	12 ·96	
1825-26	..	..	15 ·77	
1826-27	..	..	12 ·74	{ Collections fell off, and an unusual supply of paper purchased, which occasioned an increase in the per-centage.
1827-28	..	..	19 ·7.....	

(Errors excepted.)

JAMES C. MELVILL,

Auditor of India Accounts.

East-India House, }
17th March 1830. }

SELECT COMMITTEE OF THE HOUSE OF COMMONS 1127

2.—AN ACCOUNT of the Arrears of Land Revenue left outstanding annually at the close of the Official Year, at each of the Presidencies in *India*, from 1809-10 to 1827-28, inclusive.

II.
REVENUE.
No. 2.

YEARS.	Arrears of Land Revenue left Outstanding.			
	BENGAL.	MADRAS.	BOMBAY.	WHOLE of INDIA.
	£.	£.	£.	£.
30th April 1810 .	1,640,596	1,232,182	62,415	2,935,193
— 1811 .	1,596,065	1,302,589	46,605	2,955,259
— 1812 .	1,643,320	1,405,377	41,451	3,090,148
— 1813 .	1,851,623	1,402,100	57,591	3,311,314
— 1814 .	1,776,827	1,470,960	55,827	3,303,614
— 1815 .	1,964,685	1,524,102	54,908	3,543,695
— 1816 .	2,053,667	1,765,426	73,048	3,892,141
— 1817 .	2,073,731	1,861,281	76,877	4,011,889
— 1818 .	2,387,784	1,954,168	112,140	4,454,092
— 1819 .	2,240,061	2,022,711	137,225	4,399,997
— 1820 .	2,055,067	2,223,717	288,120	4,566,904
— 1821 .	2,066,156	2,305,707	390,050	4,761,913
— 1822 .	2,025,637	1,813,602	430,944	4,270,183
— 1823 .	2,101,563	1,682,251	523,141	4,306,955
— 1824 .	2,081,531	1,686,127	454,085	4,221,743
— 1825 .	2,182,054	1,674,989	389,637	4,246,680
— 1826 .	2,372,193	1,220,136	381,270	3,973,599
— 1827 .	2,352,666	1,185,199	383,780	3,921,645
— 1828 .	2,349,934	1,263,863	374,969	3,988,766

(Errors excepted.)

East-India House,
17th March 1830.

JAMES C. MELVILL,
Auditor of India Accounts.

H.
SEVENTH.

No. 3.

3.—AN ACCOUNT of the PROFIT or LOSS upon the Trade of the East-China, China and the North American Colonies :

PROFIT or LOSS upon the TRADE of the East-India Company

UPON IMPORTS FROM INDIA					
	Prime Cost calculated at the Rates fixed by the Board of Commissioners for the Affairs of India for the Repayment of Territorial Advances, viz. 2/ the Curr Rupee, 2/3 $\frac{2}{3}$ the M ^s Rupee, and 2/3 the B ^y Rupee.	FREIGHT and DEMORAGE.	Charges of Merchandize calculated at 5 per Cent. on the Sale Amount of the Goods.	TOTAL COST and CHARGES.	SALE AMOUNT.
	£.	£.	£.	£.	£.
1819-20.. ..	1,237,911	174,631	77,535	1,490,077	1,550,712
1820-21.. ..	1,512,971	149,647	80,563	1,743,181	1,611,250
1821-22.. ..	1,417,043	102,740	75,040	1,594,823	1,500,781
1822-23.. ..	1,784,421	156,578	94,964	2,035,963	1,899,279
1823-24.. ..	1,714,417	213,344	82,452	2,010,213	1,649,047
1824-25.. ..	1,488,183	109,085	81,623	1,678,891	1,632,443
1825-26.. ..	1,541,462	130,845	80,024	1,752,331	1,600,490
1826-27.. ..	1,889,378	164,965	87,340	2,141,683	1,746,810
1827-28.. ..	1,981,741	133,199	92,435	2,207,375	1,848,721
1828-29.. ..	2,188,447	117,441	96,312	2,402,200	1,926,243
	16,755,974	1,452,475	848,288	19,056,737	16,965,786

UPON EXPORTS TO INDIA.						
	Prime Cost, Freight, and Charges in England.	Charges in India calculated at the Rates before stated.	TOTAL COST and CHARGES.	Sale Amount calculated at the Rates before stated.	PROFIT.	LOSS.
	£.	£.	£.	£.	£.	£.
1818-19.. ..	463,306	19,209	482,515	521,643	39,128	—
1819-20.. ..	489,839	9,030	498,869	489,803	—	9,066
1820-21.. ..	522,543	10,839	533,373	543,523	10,150	—
1821-22.. ..	567,883	14,356	582,239	631,979	49,740	—
1822-23.. ..	324,268	16,395	340,573	376,322	35,749	—
1823-24.. ..	470,620	15,711	486,331	525,788	39,457	—
1824-25.. ..	279,429	13,180	292,609	314,551	21,942	—
1825-26.. ..	125,131	12,385	137,516	140,850	3,334	—
1826-27.. ..	55,041	8,359	63,400	49,835	—	13,565
1827-28.. ..	50,364	17,585	67,949	49,114	—	18,835
	3,348,424	136,950	3,485,374	3,643,408	199,500	41,466
					Profit..	158,034

Had the Company's Profit and Loss Accounts been made up at the Mercantile Rate of Calcutta in each Year, instead of the Rates fixed by the Board of Commissioners for the their Trade between Europe and India would have exhibited a Profit of £456,114. The Profit on their China Trade would also have been increased

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1129

India Company between *Europe* and *India*, *Europe* and *China*, *India* and stating each separately, for the last Ten Years.

H.
REVENUE
No. 3.

between *Europe* and *India*, for the last Ten Years.

- - - - - UPON IMPORTS FROM INDIA.					
PROFIT.	LOSS.	Charges in India not added to Invoices; also, Profit or Loss from Interest and Exchange, and Loss by Bad Debts, &c. in each previous Year, calculated at the same Rates.	NET PROFIT.	NET LOSS.	—
£.	£.	£.	£.	£.	
60,635	—	20,112	40,523	—	1819-20
—	131,921	33,635	—	165,556	1820-21
—	94,042	<i>Net Profit.</i>	—	83,259	1821-22
—	136,684	10,783*	—	118,549	1822-23
—	361,166	18,135	—	365,875	1823-24
—	46,448	4,709	—	44,192	1824-25
—	151,841	2,256	—	119,172	1825-26
—	394,873	32,669	—	401,174	1826-27
—	358,654	6,301	—	348,060	1827-28
—	475,957	10,594	—	507,627	1828-29
60,635	2,151,586	31,670	40,523	2,153,464	
Loss	2,090,951	21,990	Net Loss . .	2,112,941	

TOTAL TRADE BETWEEN EUROPE AND INDIA.

PROFIT.	LOSS.	Losses at Sea, on Consignments between Europe and India, including Jettisons, Salvages, &c.	NET PROFIT.	NET LOSS.	—
£.	£.	£.	£.	£.	
79,651	—	763	78,888	—	1818-19
—	174,622	9,949	—	184,571	1819-20
—	73,109	2,163	—	75,272	1820-21
—	68,809	9,639	—	78,448	1821-22
—	330,126	16,556	—	346,682	1822-23
—	4,735	7,018	—	11,753	1823-24
—	97,230	2,092	—	99,322	1824-25
—	397,840	575	—	398,415	1825-26
—	361,625	860	—	362,485	1826-27
—	526,462	5,350	—	531,812	1827-28
79,651	2,034,558	54,965	78,888	2,088,760	
Loss.....	1,954,907	54,965	Net Loss....	2,009,872	

* The Words in *Italic*, and the bold Figures in this Col. were written in *Red Ink*, in the MS.

Exchange, as ascertained from the rates at which Bills have been drawn from London on Affairs of India, as regards the re-payment of Territorial Advances, the above Account of instead of a Loss of £2,009,872, making a difference of £2,405,986 in the same period by the sum of 1,545,943

Making a Total difference of £4,011,929

(continued.)

II.
REVENUE.
No. 3.

3.—AN ACCOUNT of the Profit or Loss upon the Trade of

PROFIT or LOSS upon the TRADE of the East-India Company

—	UPON IMPORTS FROM CHINA - - - - -				
	PRIME COST calculated at 6/8 the Tale	FREIGHT and DEMORAGE.	Charges of Merchandize calculated at 5 per cent on the Sale Amount of the Goods.	SUPRA- CARGOES, COMMISSION.	TOTAL COST and CHARGES.
	£.	£.	£.	£.	£.
1819-20 ..	1,787,911	475,817	175,707	52,712	2,492,147
1820-21 ..	1,678,080	471,286	171,473	51,442	2,372,281
1821-22 ..	1,734,586	501,718	186,302	55,891	2,478,497
1822-23 ..	1,818,760	543,994	186,111	55,833	2,604,698
1823-24 ..	1,856,711	525,277	188,679	56,604	2,627,271
1824-25 ..	1,956,433	532,681	194,054	58,216	2,741,384
1825-26 ..	2,020,651	518,883	192,882	57,864	2,790,280
1826-27 ..	1,859,804	496,302	175,664	52,699	2,584,469
1827-28 ..	1,747,545	504,505	162,591	48,777	2,463,418
1828-29 ..	1,804,151	508,827	164,536	49,361	2,526,875
	18,264,632	5,079,290	1,797,999	539,399	25,681,320

—	UPON EXPORTS TO CHINA - - - - -				
	PRIME COST and CHARGES in ENGLAND.	FREIGHT Paid in ENGLAND.	CHARGES in CHINA, and Expense of Unloading, at 6/8 the Tale.	SUPRA- CARGOES COMMISSION Paid in ENGLAND.	TOTAL COST and CHARGES.
	£.	£.	£.	£.	£.
1818-19 ..	477,281	13,703	531	10,718	502,233
1819-20 ..	503,962	14,154	608	11,250	529,974
1820-21 ..	912,083	22,316	691	19,954	955,044
1821-22 ..	797,652	37,807	2,110	17,954	855,523
1822-23 ..	316,390	10,050	729	13,587	340,756
1823-24 ..	729,373	24,450	945	14,909	769,677
1824-25 ..	697,993	23,660	954	15,248	737,855
1825-26 ..	832,991	15,169	1,347	18,078	867,585
1826-27 ..	762,241	15,620	1,327	16,576	795,764
1827-28 ..	618,962	11,000	1,052	13,524	644,538
	6,648,928	187,929	10,294	151,798	6,998,949

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1131

The East-India Company for the last Ten Years.—*continued.*

between *Europe and China* ; for the last Ten Years.

II.
REVENUE.
—
No. 3.

- - - - - UPON IMPORTS FROM CHINA.

SALE AMOUNT.	PROFIT.	CHARGES in CHINA. of the previous Year, not added to the Invoices, at 6/8 the Tale.	NET PROFIT.	—
£.	£.	£.	£.	
3,514,157	1,022,010	1,340	1,020,670	1819-20
3,429,458	1,057,177	4,760	1,052,417	1820-21
3,726,050	1,247,553	767	1,246,786	1821-22
3,722,230	1,117,532	1,145	1,116,387	1822-23
3,773,586	1,146,315	932	1,145,383	1823-24
3,881,090	1,139,706	{ * <i>Excess of Charges in</i> <i>Invoices beyond</i> <i>Amount Incurred.</i> 1,748 }	1,141,454	1824-25
3,857,648	1,067,368	202	1,067,166	1825-26
3,513,296	928,827	{ <i>Ditto ditto</i> 7,041 }	935,868	1826-27
3,251,801	788,383	289	788,094	1827-28
3,290,748	763,873	439	763,434	1828-29
35,960,064	10,278,744	1,085	10,277,659	

- UPON EXPORTS TO CHINA.

TOTAL TRADE BETWEEN EUROPE AND CHINA.

Sale Amount calculated at 6/8 the Tale.	PROFIT.	LOSS.	PROFIT.	Losses at Sea on Consignments between Europe & China, including Jettisons, Salvages, &c. &c. and other Losses.	NET PROFIT.	—
£.	£.	£.	£.	£.	£.	
583,210	80,977	—	1,101,647	138,646	963,001	1818-19
634,584	104,610	—	1,157,027	—	1,157,027	1819-20
964,796	9,752	—	1,256,538	16,078	1,240,460	1820-21
763,505	—	92,018	1,024,369	358	1,024,011	1821-22
351,680	10,924	—	1,156,307	{ 107,064 <i>Loss by Fire</i> <i>at Canton,</i> 346,082 }	703,161	1822-23
767,253	—	2,424	1,139,030	—	1,139,030	1823-24
759,116	21,261	—	1,088,427	46,028	1,042,399	1824-25
928,136	60,551	—	996,419	919	995,500	1825-27
813,788	18,024	—	806,118	—	806,118	1826-27
622,454	—	22,084	741,350	261	741,089	1827-28
7,188,522	306,099	116,526	10,467,232	655,436	9,811,796	
	Net Profit	189,573				

* The Words in *Italic* and the bold figures in this Col. were written in *Red Ink* in the MS.

3.—AN ACCOUNT of the Profit or Loss upon the Trade of

PROFIT or LOSS upon the TRADE of The East-India Company,

	Prime Cost and Charges in India calculated at the Rates fixed by the Board for the Re-payment of Territorial Advances;—viz. 2/ the Curr Rupee 2/3 the Ms Rupee and 2/3 the By Rupee	FREIGHT* paid in ENGLAND, &c.	CHARGES in CHINA 6/8 the Tale.	SUPRACARGOES' Commission paid in ENGLAND.	TOTAL COST and CHARGES.
	£.	£.	£.	£.	£.
1818-19	311,122	60,088	1,945	7,359	380,514
1819-20	363,083	47,457	2,249	8,163	420,952
1820-21	390,821	44,928	3,069	7,482	446,300
1821-22	512,138	55,633	4,110	8,003	579,884
1822-23	224,940	25,410	1,425	4,177	255,952
1823-24	433,576	64,105	3,138	9,340	510,159
1824-25	367,842	83,716	2,618	9,140	463,316
1825-26	337,609	68,607	2,509	8,786	417,511
1826-27	407,124	84,489	3,231	9,854	504,698
1827-28	417,652	89,514	3,510	8,912	519,588
	3,765,907	* 623,947	27,804	81,216	4,498,874

PROFIT or LOSS upon the TRADE of The East-India Company

ON TEAS SENT TO CANADA.								
QUANTITY SOLD.	Prime Cost and Charges in China, including Supra-Cargoes' Commission at 6/8 per Tale.	FREIGHT and DEMORAGE paid in England.	DUTIES and CHARGES of Merchandise incurred in Canada.	TOTAL COST and CHARGES	SALE AMOUNT.	PROFIT.	Losses at Sea on Consignments between China and Canada.	
lbs.	£.	£.	£.	£.	£.	£.		
1825-26. 512,314	38,677	5,608	12,121	56,406	74,963	18,557	—	
1826-27. 392,134	27,887	5,292	9,551	42,730	49,967	7,237	—	
1827-28. 547,352	42,431	7,932	12,474	62,837	72,057	9,220	—	
1828-29. 515,521	38,379	7,207	12,244	57,830	66,717	8,887	—	
1,967,321	147,374	26,039	46,390	219,803	263,704	43,901	—	

* The Freight of the above Consignments, which were for the greater part conveyed from India to China, by honourable Committee, under date of 10th March last. The extra charge however paid to the Owners in to ships taken up in India for this service, amounted to only £374,471; if the profit or loss on this trade the sum of £173,999; and the profit on the Homeward Trade would be reduced in the same proportion.

East-India House, }
17th March 1830. }

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1133

The East-India Company for the last Ten Years—*continued.*

between *India* and *China* ; for the last Ten Years.

SALE AMOUNT calculated at 6/8 the Tale.	PROFIT.	LOSS.	Losses at Sea, Jettisons, Salvages, &c. on Consignments between India and China.	NET PROFIT.	NET LOSS.	
£.	£.	£.	£.	£.	£.	
369,906	—	10,608	—	—	10,608	1818-19
410,396	—	10,556	—	—	10,556	1819-20
377,187	—	69,113	1,981	—	71,094	1820-21
404,281	—	175,603	10,734	—	186,337	1821-22
210,267	—	45,685	153	—	45,838	1822-23
470,169	—	39,990	470	—	40,460	1823-24
459,638	—	3,678	—	—	3,678	1824-25
441,821	24,310	—	—	24,310	—	1825-26
495,954	—	8,744	—	—	8,744	1826-27
449,118	—	70,470	—	—	70,470	1827-28
4,088,737	24,310	434,447	13,338	24,310	447,785	
	Loss —	410,137		Net Loss —	423,475	

between *China* and the *North American Colonies* ; for the last Ten Years.

ON TEAS SENT TO HALIFAX.								
	QUANTITY SOLD.	Prime Cost of the Sales, as above.	FREIGHT and DEMORAGE.	DUTIES and CHARGES of Merchandise incurred at Halifax.	TOTAL COST and CHARGES.	SALE AMOUNT.	PROFIT.	Losses at Sea on Consignments between China and Halifax.
	lbs.	£.	£.	£.	£.	£.	£.	£.
1826-27.	368,715	24,111	6,658	2,727	33,496	38,484	4,988	—
1827-28.	398,054	25,686	5,020	3,059	33,765	38,341	4,576	—
1828-29.	526,595	29,690	5,692	3,281	38,663	44,746	6,083	—
	1,293,364	79,487	17,370	9,067	105,924	121,571	15,647	—

ships proceeding circuitously from England, has been apportioned in the mode stated in the Return made to the the instances comprised in the above Statement, for the performance of the circuitous voyage, together with payments were deduced from this charge for freight, instead of the charge above inserted, the loss thereon would be reduced to

(Errors excepted.)

THOS. G. LLOYD,
Acct Gen.

II.
REVENUE.

No. 4.

4.—(A.)—STATEMENT of REVENUES and CHARGES of the
in the Years 1809-10, 1817-18,

	REVENUES.		
	1809-10	1817-18.	1827-28.
	£.	£.	£.
MINT AT THE PRESIDENCY :			
Duty on coining	3,112	20,372	20,969
Gain on refining, &c. .. .	1,548	4,429	145
Premium on sale of gold mohurs .. .	—	—	11,062
	4,660	24,801	32,176
POST OFFICE :			
Postage collected at Hyderabad .. .	1,966	5,136	—
Inland postage, and postage on ship-letters ..	29,022	31,065	47,332
Collections from cross dawks and weekly bangees ..	13,912	16,502	44,501
	44,900	52,703	91,833
STAMPS :			
Duties collected in Lower Provinces ..	53,665	130,979	238,546
JUDICIAL :			
Licences for sale of spirituous liquors .. .	17,947	25,205	26,608
Duties on spirits manufactured at distilleries ..	21,540	5,497	2,878
Fees and fines under the justices .. .	2,148	2,411	3,453
Do. do. under court of requests and provin- cial courts .. .	50,426	28,327	34,863
Police—rents received under this head .. .	7,961	7,603	7,294
Extraordinary—receipts, net .. .	—	—	10,346
	100,022	69,043	85,442
CUSTOMS :			
Calcutta—Imports by sea and land. . . .	47,244	} 167,718 {	132,058
———— exports do. do. . . .	32,977		15,262
Other towns—on imports .. .	37,918	75,382	19,653
———— on exports .. .	47,112	154,043	113,082
Town-duties at Calcutta .. .	63,421	30,266	23,887
Do. do. at other places .. .	15,151	13,957	13,045
Extraordinary—receipts under this head .. .	1,592	6,168	6,284
Duty on rowannahs. . . .	—	4,643	20,608
Do. on Company's investment .. .	—	26,596	23,476
	245,415	478,773	367,355

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1135

Presidency of *Bengal*, (exclusive of the Commercial Charges,) and 1827-28.

II.
REVENUE.

No. 4.

	CHARGES.		
	1809-10.	1817-18	1827-28
	£.	£.	£.
MINT AND ASSAY OFFICE AT THE PRESIDENCY:			
Salaries and establishment and contingencies ..	16,414	17,616	22,319
Loss incurred by melting, weight, &c.	1,978	4,308	15,670
	18,392	21,928	37,989
POST OFFICE:			
Commission to Postmaster, including establishment	9,196	9,119	12,824
Salary and establishment of joint commissioner ..	—	—	587
Cross dawks, under collectors, &c.	12,218	15,525	53,891
Establishment and contingencies of dawks ..	15,282	16,296	20,227
Expenses of weekly bangees, &c.	—	—	1,546
	36,696	40,940	89,075
CIVIL CHARGES:			
Durbar charges and Governor-General's office, deducting sale of presents.	25,612	44,667	44,663
Governor's visit to Upper Provinces	—	44,953	34,251
Embassies to native courts.	116,167	199,873	} 246,230
Temporary embassies	157,621	66,119	
Pay of Troops as per treaties	—	133,559	97,571
Salaries, &c. at public offices	156,216	173,918	204,105
Public establishments, including house-rent ..	56,629	86,515	178,238
College at Fort William	21,969	16,851	16,197
Petty ditto, including Pensions, &c.	28,652	52,163	47,834
Charitable institutions and schools	—	—	38,585
Contribution to Civil Service annuity fund ..	—	—	42,215
Mug levies and allowance to prisoners	—	—	16,554
Provincial battalions in Lower Provinces. ..	—	—	158,177
Extraordinary charges, comprising arrears of allowances, improvement of towns, profit and loss, &c.	37,874	—	37,715
	600,739	817,718	1,162,335
Deduct,			
Extraordinary receipts, including stoppages for absence, gain on remittances, fees on passports, &c.	—	75,182	59,511
		742,536	1,102,824

(continued.)

II.
REVENUE.

No. 4.

4.—(A.)—Revenues and Charges of the

	REVENUES.		
	1809-10.	1817-18.	1827-28.
	£.	£.	£.
LAND REVENUE IN THE LOWER PROVINCES:			
Current year	3,025,527	2,991,954	3,085,894
Not in Jumma	4,550	44,043	55,771
Balances of former years	132,852	240,096	345,388
Syer and Abkaree	129,666	219,486	288,021
Extraordinary receipts, net	8,807	2,667	87,184
	3,301,402	3,498,246	3,862,258
BENARES:			
Mint duties on coinage	1,826	10,256	5,063
Stamps	—	—	30,503
Judicial fees and fines	4,640	4,978	1,493
Revenues, current year	434,320	470,355	542,858
Ditto not in Jumma	6,875	6,424	6,750
Balances of former years	14,744	8,126	56,201
Syer and Abkaree	37,569	37,877	46,852
Customs and town-duties	70,512	86,338	79,288
Miscellaneous—Ordinary and extraordinary receipts	—	—	9,525
	570,486	624,354	778,533
CEDED PROVINCES IN OUDE:			
Mint-duties at Furruckabad	689	5,104	—
Stamp-duties	5,088	29,536	35,348
Judicial fees and fines	7,198	4,979	4,795
Revenues, current year	1,627,202	1,802,569	1,534,207
Ditto not in Jumma	4,814	16,481	5,110
Balances of former years	166,907	119,831	49,523
Syer and Abkaree	74,707	80,383	90,262
Customs and town-duties	81,732	157,380	77,413
Extraordinary receipts, net	2,604	—	—
Extraordinary—duty on Oude salt	—	8,379	7,323
— Tullubana fees, &c.	—	5,991	4,754
Miscellaneous	—	—	4,826
	1,970,941	2,230,633	1,813,561

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1137

Presidency of Bengal.—*continued.*

II.
REVENUE.
—
No. 4.

	CHARGES.		
	1809-10.	1817-18.	1827-28.
STAMPS :	£.	£.	£.
Commission to superintendent, including establishment, &c.	9,555	24,762	} 62,401
Fees to Registrar in Mofussil courts, consolidated	—	27,329	
Stamp charges in Ceded and Conquered Provinces	—	—	19,289
	9,555	52,091	81,690
JUDICIAL :			
Salaries and establishment under supreme court . .	48,111	54,029	51,179
Do. do. court of requests	8,805	10,685	—
	56,916	64,714	51,179
SUDDER AND ZILLAH COURTS, &c.			
Salaries and establishment under justices of peace, including pensions	23,440	26,244	28,169
Sudder court, salaries, &c. deducting per contra in 1809-10	37,520	49,606	74,109
Courts of appeal and city adawluts—salaries, &c.	93,346	115,252	122,588
Zillah adawluts—salaries, &c.	175,895	210,871	252,627
Diet of prisoners	69,366	46,931	37,226
Provincial police, including pensions to Hill chiefs	78,652	91,575	100,540
Provincial battalions	52,844	56,298	—
Court of requests	—	—	11,439
	531,063	596,777	626,698
Deduct,			
Extraordinary receipts, net	—	451	
		596,326	
CUSTOMS :			
Salaries and establishment, collecting customs and town duties, deducting extraordinary receipts, 1809-10	26,289	54,540	65,794

(*continued.*)

II.
REVENUE.
No. 4.

4.—(A.)—Revenues and Charges of the

					REVENUES.		
					1809-10.	1817-18.	1827-28.
					£.	£.	£.
CONQUERED PROVINCES:							
Judicial Fees and Fines	..	..	..	..	4,656	4,979	2,912
Stamp duties	..	..	..	..	2,704	14,768	23,312
Revenues, current year	..	..	..	..	1,053,667	1,254,514	1,918,555
Do. not in Jumma	..	..	..	..	11,942	19,001	55,313
Balances of former years	..	..	..	..	124,234	123,770	72,784
Syer and Abkaree	..	..	..	..	48,668	97,359	47,952
Customs and town-duties	..	..	..	..	115,401	171,852	265,790
Extraordinary receipts, net	..	..	..	..	17,046	—	—
Miscellaneous—Ordinary and extraordinary receipts					—	—	11,486
Nagpore subsidy	..	..	..	..	—	37,991	—
					1,378,318	1,724,234	2,398,104
CEDED TERRITORY ON THE NERBUDDAH:							
Mint duties at Saugor	..	..	..	..	—	—	900
Revenues, current year	..	..	..	..	—	—	344,683
Do. not in Jumma	..	..	..	..	—	—	13,525
Balances of former years	..	..	..	..	—	—	9,698
Syer and Abkaree	..	..	..	..	—	—	12,335
Miscellaneous receipts	..	..	..	..	—	—	4,570
Bhopaul	..	..	..	..	—	—	18,609
Tributes from Jeypore, &c.	..	..	..	..	—	—	50,440
Nizam treaty, 12th Dec. 1822	..	..	..	..	—	—	11,645
Customs and town-duties	..	..	..	..	—	—	41,888
					—	—	508,293
CEDED PROVINCES IN BURMAH:							
Arracan, Assam, &c.	..	..	..	..	—	—	87,487
AVA INDEMNIFICATION:							
Receipts under this head	..	..	..	..	—	—	186,010

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1139

Presidency of Bengal—*continued*.

H.
REVENUE.
No. 1.

	CHARGES.		
	1809-10.	1817-18.	1827-28.
REVENUE (LOWER PROVINCES):	£.	£.	£.
Nizamut stipends	215,078	205,366	259,881
Members of board, and officers under ditto ..	30,084	27,716	80,820
Charges collection, including stationery ..	102,684	146,025	205,815
Poolbundy	23,443	19,078	26,503
Pensions, including Madrissa college ..	63,835	67,262	51,099
Surveys, &c.	—	—	40,399
Extraordinary charge—assessment, establishment, Calary Rents, &c. deducting per contra ..	8,737	—	—
	443,861	465,447	664,517
Deduct,			
Extraordinary receipts, net	—	775	
		464,672	
CHARGES ON CEDED PROVINCES:			
Lucknow Residency	29,204	22,514	—
Salaries and establishments at Furruckabad mint	4,395	9,555	—
Loss on melting and charges on coinage. ..	8,857	3,134	—
Provincial battalions	—	—	30,471
Judicial—courts of appeal and zillah adawluts, salaries, &c. &c.	80,469	98,575	130,002
diet of prisoners	7,452	—	28,127
provincial police, &c.	40,014	39,980	45,875
Revenue—proportion Board's salaries ..	14,735	13,395	25,901
charges collection	106,634	123,190	131,160
pensions and charitable allowances ..	88,591	71,074	76,663
miscellaneous	—	—	17,072
Customs—salaries and establishment, collecting customs and town duties	17,760	20,404	20,952
Extraordinary charges—Tuckavee, &c. net ..	5,012	1,405	—
	403,123	403,226	506,223

II.
REVENUE.

No. 4.

4.—(A.)—Revenues and Charges of the

					REVENUES.		
					1809-10.	1817-18.	1827-28.
					£.	£.	£.
SALT :							
Receipts from the sale of ..	..	..	..	..	1,764,904	1,861,349	2,359,702
Extraordinary receipts ..	..	..	..	..	6,567	5,848	—
Miscellaneous :							
Sale of confiscated ..	..	..	..	..	—	—	2,139
Calary and Golah rents ..	..	..	..	..	—	—	19,098
Advances recovered ..	..	..	..	..	—	—	4,023
Rowannah fees, &c. ..	..	..	..	..	—	—	6,315
					1,771,471	1,867,197	2,382,277
OPIMUM :							
Receipts from the sale of, deducting extraordinary,							
as per contra ..	..	..	..	..	822,342	873,598	—
Sale of Behar and Benares opium ..	..	..	..	..	—	—	1,331,182
— Malwa ..	do.	..	..	..	—	—	719,252
Miscellaneous receipts ..	..	..	..	..	—	—	1,187
					822,342	873,598	2,051,621
MARINE :							
Hire of moorings ..	..	..	..	..	7,006	16,929	7,927
Fund for Pensions ..	..	..	..	..	3,834	1,255	1,415
On account pilotage, &c. ..	..	..	..	..	8,454	21,005	19,395
On account row-boats, &c. ..	..	..	..	..	—	7,708	4,361
Extraordinary miscellaneous ..	..	..	..	..	—	53	5,388
					19,294	46,950	38,486
Carried forward ..					10,282,917	11,621,511	14,921,982

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1141

Presidency of Bengal—*continued.*

II.
REVENUE.
No. 4.

	CHARGES.		
	1809-10.	1817-18.	1827-28.
CHARGES OF THE CONQUERED PROVINCES:	£.	£.	£.
Provincial battalion	—	—	51,808
Agra and Delhi nujeebs, including pensions ..	—	—	17,352
Delhi and Kumaoon judicial police	—	—	28,199
Judicial—zillah adawlut salaries and establishment	60,898	49,142	65,401
diet of prisoners	4,969	25,504	14,708
provincial police, &c. including provincial battalions, 1817-18 ..	81,720	140,539	52,601
Revenue—proportion Board's salaries	14,735	13,395	10,336
charges collection	99,215	83,985	211,998
stipends, pensions, &c.	458,886	373,802	341,071
miscellaneous	—	—	18,821
Customs—establishment for collecting customs and town-duties	12,232	16,364	24,530
Establishment of salt agent at Cuttack	10,913	—	—
Extraordinary charges on remittances—Tuckavee, &c. net	22,851	—	—
	766,419	702,731	836,825
CEDED TERRITORY ON THE NERBUDDAH:			
General charges, including mint at Saugor ..	—	—	3,013
Jail and police	—	—	13,137
Revenue—charges collection	—	—	43,093
pensions	—	—	19,261
Bhopaul	—	—	4,050
miscellaneous, net	—	—	2,518
Customs—charges	—	—	2,226
	—	—	87,298
CEDED PROVINCES IN BURMAH:			
Arracan, Assam, &c.	—	—	82,907

4.—(A.)—Revenues and Charges of the

REVENUES.

	1809-10.	1817-18.	1827-28.
	£.	£.	£.
Brought forward ..	10,282,917	11,621,511	14,921,982
Carried forward ..	10,282,917	11,621,511	14,921,982

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1143

Presidency of Bengal—*continued*.

II.
REVENUE
No. 4.

	CHARGES.		
	1809-10.	1817-18.	1827-18.
SALT :	£.	£.	£.
Advances to manufacturers	281,643	237,949	497,845
Convention with French government	—	58,000	48,140
Members of Board and establishment	—	—	12,441
Establishment, transportation charges, &c. ..	104,638	163,701	213,768
Commission to agents	36,956	29,217	36,128
Extraordinary rowannah fees, &c.	372	—	—
	423,609	487,967	808,322
Deduct,			
Extraordinary receipts, net		255	
		487,712	
OPIUM ADVANCES AND CHARGES :			
Advances to manufacturers, including Malwa, in 1827-28	58,854	58,568	450,077
Salary and establishment of agent, including commission : also Malwa agent, in 1827-28 ..	21,249	27,249	200,643
Opium office—commission to secretary and establishment, deducting per contra	3,025	3,433	5,881
Miscellaneous charges	—	—	1,833
	83,128	89,250	658,254
BENARES :			
Salary of assay-master and establishment, including loss in melting, in 1817-18 and 1827-28 ..	1,456	8,678	10,784
Provincial battalion	—	—	13,842
Judicial—provincial court, and city and zillah adawlut	45,167	56,643	67,648
diet of prisoners	3,665	—	8,883
miscellaneous	—	11,020	—
provincial police	14,912	14,830	17,936
Revenue—charges collection	30,527	19,202	42,019
Pensions, including allowances to the Rajah ..	34,970	49,581	57,942
Customs—establishment for collecting customs and town duties	9,286	14,172	13,306
Opium—advance to manufacturer	13,566	—	—
Agent's commission and establishment ..	4,162	—	—
	157,711	174,126	232,360
Deduct,			
Extraordinary gain on rupees	1,866		
	155,845		

(continued.)

4.—(A.)—Revenues and Charges of the

II.
REVENUE.

No. 4.

		REVENUES.		
		1809-10.	1817-18.	1827-28.
		£.	£.	£.
Brought forward	.. ..	10,282,917	11,621,511	14,921,982
Carried forward	.. ..	10,282,917	11,621,511	14,921,982

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1145

Presidency of Bengal—*continued.*

II.
REVENUE.
No. 4.

	CHARGES.		
	1809-10.	1817-18	1827-28
MILITARY:	£.	£.	£.
Allowances to commanders of His Majesty's ships	1,738	1,847	—
Charges on account of King's troops	389,505	456,642	462,311
Do. .. do. .. Company's do. including contingencies, 1827-28	2,418,020	3,220,866	3,125,821
Hospital-charges	—	—	114,792
Hire of boats, passage, &c.	—	—	208,266
Pensions to invalids.	—	—	193,394
Gunpowder and other agencies	—	—	134,707
War charges.	—	—	58,826
Off-reckoning stoppages (extraordinary, 1817-18)	76,185	49,349	65,994
Advances on account lower orphan school. ..	—	2,320	10,636
Stores supplied by agents and commissaries ..	102,021	543,440	—
Purchase of provision, stores, &c.	—	46,595	29,766
Detachment at Prince of Wales' Island	25,117	—	—
Purchase of cattle and expenses of stud	—	117,372	258,036
Extraordinary:			
Arrears of allowances	218,624	—	—
Establishments at Chandernagore, Chinsurah, and Seerunpore	33,490	5,431	—
French war, 1793, subsistence prisoners ..	12,110	—	—
Passage-money of Danish .. do. ..	2,894	—	—
Disbursements on account expeditions ..	68,165	—	—
Compensations to individuals for losses sustained in Moorabad and Etawah ..	5,733	—	—
Purchase of horses, and miscellaneous charges, deducting per contra	94,832	—	—
	3,448,434	4,443,869	4,662,549
Deduct,			
Extraordinary receipts, net	—	14,327	178,250
	£	4,429,542	4,484,299
BATTA to TROOPS employed in the BURMESE WAR:			
Charges under this head	—	—	91,231

(continued.)

4.—(A.)—Revenues and Charges of the

H.
REVENUE.

No. 4.

			REVENUES.		
			1809-10.	1817-18.	1827-28.
			£.	£.	£.
Brought forward	..	..	10,282,917	11,621,511	14,921,982
Carried forward	..	..	10,282,917	11,621,511	14,921,982

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1147

Presidency of Bengal—*continued*.

II.
REVENUE.
No. 4.

	CHARGES.		
	1809-10.	1817-18.	1827-28.
PORTION of SUMS ordered for DISTRIBUTION to the DECCAN CAPTORS, credited in the REVENUES of former Years :	£.	£.	£.
Charges under this head	—	—	600,905
BUILDINGS :			
General :			
Repairs of roads and buildings	6,247	22,397	32,451
Buildings, and purchase of dead stock ..	19,200	18,021	116,442
Road to Juggurnauth	—	3,764	—
Judicial :			
Building jails, &c. in the Lower and Western Provinces	24,213	16,971	8,542
Buildings and purchase of dead stock. . .	—	—	43,462
Revenue :			
Purchase of house and repairs.	1,392	—	781
Building cutcherries	140	254	—
Buildings, and purchase of dead stock ..	—	—	32,205
Customs :			
Erecting custom-houses	1,092	—	—
Buildings, and purchase of dead stock ..	—	—	5,840
Salt :			
Repairs of golahs	195	—	—
Buildings, and dead stock at factories, &c.	16,398	—	17,735
Marine :			
House for marine pay-office, &c.	899	—	1,737
Advances to master-builders; added to civil charges in the earlier years.	—	—	34,375
Military :			
Building hospitals, sundry repairs, also ad- vances on account of public works ..	51,882	24,864	263,206
	121,658	86,271	556,416
Deduct:			
Advances recovered, and other miscellaneous receipts	11,829	3,422	7,924
	109,829	88,849	548,492

4.—(A.)—Revenues and Charges of the

II
REVENUE.

No. 4.

		REVENUES.		
		1809 10.	1817-18.	1827-28.
		£.	£.	£.
Brought forward	.. ..	10,282,917	11,621,511	14,921,982
TOTAL REVENUES		10,282,917	11,621,511	14,921,982

East-India House,
17th March 1830.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1149

Presidency of Bengal—*continued*.

II.
REVENUE
No. 4.

	CHARGES.		
	1809-10.	1817-18.	1827-28.
MARINE :	£.	£.	£.
Establishment of marine-board, master, attendant, &c.	20,353	19,343	26,103
Pilot schooners and boats	40,056	81,538	49,664
Moorings at Calcutta, harbour-master, and master-builder's establishment, including pensions ..	21,615	10,418	19,602
Extraordinary — advances for building pilot schooners, &c.	12,417	13,160	—
Marine paymaster and naval storekeeper	—	5,862	6,553
Charges for steam-boats, &c.	—	—	15,823
	94,441	130,321	117,745
GRAND TOTAL of CHARGES	7,208,339	8,537,500	11,774,627
INTEREST ON DEBTS :			
Net charge on account interest given in 1809-10 and 1817-18, and gross charge in 1827-28	1,605,302	1,598,876	1,712,253
TOTAL of CHARGES and INTEREST	8,813,641	10,136,376	13,486,880

(Errors excepted.)

JAMES C. MELVILL,
Auditor of India Accounts.

II.
REVENUE.
No. 4.

4.—(B.)—A STATEMENT of the several Heads of REVENUE and
and 1827-28; exhibited in the Table No. 1 (B.) in the

						REVENUES.		
						1809-10.	1817-18.	1827-28.
POST-OFFICE COLLECTIONS:						£.	£.	£.
At the presidency					}	17,906	7,923	10,688
At the subordinates.							11,988	21,355
						17,906	19,911	32,043
MINT DUTIES:								
Duty on gold						—	} 4,228	713
Ditto silver						—		3,619
						—	4,228	4,332
JUDICIAL :								
Fees, Fines						—	20,300	13,845
ANCIENT POSSESSIONS :								
Sayer					}	92,594	115,802	108,141
Sea-customs							75,322	63,983
Commercial						90,006	—	—
Duty on Company's investment, credited in commercial department						—	5,141	6,500
Land revenues, including abkarce.						651,825	932,063	846,365
Balances						200,564	—	—
Salt, sale of.						125,105	—	—
Stamps						2,678	—	—
Extra revenue :								
Land cultivated not in Jummahbundy receipts, on account of nuzzoors and russoons, confiscated and unclaimed property, fines and forfeitures, sale of sandal-wood, elephants' teeth and bones, &c. &c.						15,356	—	—
Net extraordinary revenue, Tuckavy advances, refunds of salaries, gain by exchange, &c. &c.						117,544	15,497	—
						1,113,072	947,560	846,365

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1151

CHARGE of the Presidency of *Madras*, for the Years 1809-10, 1817-18,
Printed Papers presented on the 9th February 1830.

H.
REVENUE.

No. 4.

				CHARGES.		
				1809-10.	1817-18.	1827-28.
				£.	£.	£.
POST-OFFICE ESTABLISHMENT :						
At the presidency .. .. .	..	..	..	20,920	{ 3,997 21,571	7,426 21,913
At the subordinates. . . . .	..	..	..
				20,920	25,568	29,339
MINT CHARGES :						
Mint-master's salary .. .. .	..	..	..	—	6,309	4,526
Ditto establishment .. .. .	..	..	..	—	4,773	4,662
Extraordinary charges .. .. .	..	..	..	—	5,105	5,925
Assay-master's salary and establishment .. .. .	..	..	..	—	3,304	3,572
Pay and allowances as surgeon .. .. .	..	..	..	—	—	504
Arrears granted by court to assay-master .. .. .	..	..	..	—	3,000	—
Contingencies .. .. .	..	..	..	—	186	271
Mint committee .. .. .	..	..	..	—	483	946
				—	23,160	20,406
CIVIL AND JUDICIAL CHARGES :						
Salaries of the governor and members of council.				36,800	30,049	30,827
Secretaries' offices, salaries and establishments of the different departments. . . . .	..	..	..	22,111	23,526	30,093
Accountant-general's office .. .. .	..	..	..	9,618	16,864	19,677
Civil auditor's ditto. . . . .	..	..	..	2,040	3,238	3,427
General treasury .. .. .	..	..	..	4,708	5,221	5,423
Translator's office .. .. .	..	..	..	3,812	5,765	8,623
Establishment at Government-house, and Governor's private office .. .. .	..	..	..	7,908	9,520	10,097
College .. .. .	..	..	..	—	21,498	17,018
Salary and establishment of the resident at Travancore .. .. .	..	..	..	4,366	5,500	5,351
Carnatic commissioners .. .. .	..	..	..	21,543	6,826	9,408
Annual donation to civil fund .. .. .	..	..	..	5,480	7,480	20,863
Miscellaneous charges .. .. .	..	..	..	60,475	223,472	125,904
Mysore princes paid at Bengal .. .. .	..	..	..	—	—	46,806
Judicial charges, supreme court, &c. .. .. .	..	..	..	38,284	{ — —	— 620
Ditto establishments chargeable on the revenues	..	..	..	313,600		
Petty claims on the Carnatic discharged .. .. .	..	..	..	—	—	—
				539,745	358,959	334,137
JUDICIAL CHARGES :						
Supreme court, salaries of the judge, &c. .. .. .	..	..	..	—	52,731	50,485
Sudder and zillah courts and police, ancient possessions .. .. .	..	..	..	—	215,586	199,729
				—	268,317	250,214

(continued.)

4.—(B.)—A Statement of the Heads of Revenue

II.
REVENUE.

No. 4.

						REVENUES.		
						1809-10	1817-18	1827-28
						£.	£.	£.
CARNATIC :								
Land revenues	..	..	..	..	..	1,018,136	} 1,227,542	1,074,594
Balances	..	..	..	..	..	159,392		
Farms and licenses	..	..	..	..	..	32,517	} 34,521	58,141
Balances of ditto	..	..	..	..	..	1,065		
Salt	..	..	..	..	..	84,786	95,708	117,754
Sayer	..	..	..	..	..	43,373	99,944	144,118
Sea customs	..	..	..	..	..	—	11,475	9,735
Commercial customs	..	..	..	..	..	8,186	—	—
Stamps	..	..	..	..	..	2,633	—	—
						1,350,088	1,469,190	1,404,342
Payments to creditors					..	136,000	136,000	
						1,214,088	1,333,190	
TANJORE :								
Land revenues	..	..	..	..	..	375,708	} 365,435	315,288
Balances	..	..	..	..	..	43,491		
Farms and licenses	..	..	..	..	..	5,770	} 5,806	7,463
Balances	..	..	..	..	..	761		
Sale of salt	..	..	..	..	..	18,464	20,125	27,495
Sayer	..	..	..	..	..	} 20,390	{ 25,212	41,550
Sea-customs	..	..	..	..	..
							3,110	2,876
						464,584	419,688	394,672
CEDED AND CONQUERED :								
Land revenues	..	..	..	..	..	1,045,739	} 837,290	842,083
Balances	..	..	..	..	..	34,723		
Farms and licenses	..	..	..	..	..	63,664	} 34,566	73,213
Balances	..	..	..	..	..	1,443		
Sale of salt	..	..	..	..	..	50,285	45,827	46,139
Sayer	..	..	..	..	..	} 66,588	{ 167,076	87,786
Sea-customs	..	..	..	..	..
							59,721	43,765
Commercial customs	..	..	..	..	..	28,557	—	—
Stamps	..	..	..	..	..	3,421	—	—
Subsidy from the rajah of Mysore	..	..	..	..	..	266,677	—	—
Pensions (net receipts)	..	..	..	..	..	10,296	—	—
Tobacco monopoly	..	..	..	..	..	—	56,686	85,482
						1,571,393	1,101,166	1,178,468

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1153

and Charges of Madras—*continued.*

L.
CLAVIN
No. 4.

						CHARGES.		
						1809-10.	1817-18	1827-28
ANCIENT POSSESSIONS:						£.	£.	£.
Sayer	..	..	..	..	..	—	} 47,886 {	15,657
Sea-customs	..	..	..	..	..	—		13,413
Board of revenue	..	..	..	..	..	21,904	21,103	32,280
Land revenues, charges collection, salary and commission, charges extraordinary, and repairs of tanks	..	..	..	..	..	39,897	42,780	69,510
Land and sea-customs	..	..	..	..	..	16,289	—	—
Commercial ditto	..	..	..	..	..	21,140	—	—
Salt	..	..	..	..	..	25,682	—	—
Stamps	..	..	..	..	..	3,036	—	—
Pensions and charitable allowances	..	..	..	..	..	178,682	100,310	93,767
Peishcush	..	..	..	..	..	72,072	72,072	—
Miscellaneous	..	..	..	..	..	19,314	6,143	—
						400,016	242,408	195,557
CARNATIC:								
Charges collecting land revenues, &c.	..	..	..	..	..	83,232	129,521	219,751
Ditto .. sayer	..	..	..	..	..	} 9,822	18,011 {	4,438
Ditto .. sea-customs	..	..	..	..	..			1,455
Ditto .. salt	..	..	..	..	..	10,162	16,272	22,269
Nabob's allowances	..	..	..	..	..	134,600	133,954	200,453
Family of the late ditto, and allowanees	..	..	..	..	..	79,070	74,017	—
Judicial charges	..	..	..	..	..	—	63,212	44,293
						316,886	434,987	492,669
TANJORE:								
Charges collection, &c.	..	..	..	..	..	23,723	32,839	41,294
Ditto .. sayer	..	..	..	..	..	} 3,366	4,125 {	594
Ditto .. sea-customs	..	..	..	..	..			444
Ditto .. salt	..	..	..	..	..	961	3,053	5,406
Allowance to rajah	..	..	..	..	..	107,792	127,904	119,702
Residency charges	..	..	..	..	..	4,078	3,710	2,878
Pensions and charitable allowances	..	..	..	..	..	—	17,622	16,410
						139,920	188,354	186,628

(continued.)

4.—(B.)—A Statement of the Heads of Revenue

II.
REVENUE.

No. 4.

						REVENUES.		
						1809-10	1817-18	1827-28
STAMP DUTIES :						£.	£.	£.
At the presidency	..	..	..	..	..	—	14,606	56,225
At the subordinates	..	..	..	..	..	—	32,838	
						—	47,444	56,225
NIZAM :								
Revenues	..	..	..	..	..	597,631	557,919	441,415
Balances	..	..	..	..	..	1,819		
Farms and licenses	..	..	..	..	..	27,973	40,534	84,679
Balances	..	..	..	..	..	667		
Sayer..	..	..	..	..	..	33,470	43,857	58,275
Stamps	..	..	..	..	..	1,281	—	—
						662,841	642,310	584,369
Sale of salt in ancient possessions	..	..	..	..	..	—	134,257	154,804
Farms and licenses, ancient possessions	..	..	..	..	..	67,896	87,348	90,392
MARINE RECEIPTS :								
Collections in the beach department	..	..	..	..	..	—	4,815	5,341
Light-house duties	..	..	..	..	..	—	589	749
Anchorage duty collected in the outports	..	..	..	..	..	—	1,321	1,244
Miscellaneous	..	..	..	..	..	—	940	467
						—	7,665	7,801

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1155

and Charges of Madras—(continued.)

II.
REVENUE.
No. 4.

	CHARGES.		
	1809-10	1817-18.	1827-28.
	£.	£.	£.
CEDED AND CONQUERED :			
Collectors' salaries and commissions, charges extraordinary, and repairs of tanks	80,248	79,725	123,589
Charges collecting sayer	10,983	26,779	{ 7,898
Ditto .. sea-customs			{ 6,244
Ditto .. salt			17,027
Stipends and allowances	23,585	22,391	26,669
Ditto .. to rajah of Cochin	29,872	30,078	—
Malikana	—	—	29,460
Residency charges	17,064	14,563	17,264
Survey	1,457	—	—
Tobacco monopoly	—	20,653	31,843
Judicial charges	—	43,138	39,338
	176,915	252,296	299,332
STAMP CHARGES :			
Commission to superintendent, establishment and contingencies	—	4,066	9,437
NIZAM :			
Collection	50,962	55,027	93,116
Customs	5,345	8,873	1,889
Pensions	3,089	3,089	—
Judicial	—	37,087	37,906
	59,396	104,076	132,911
Salt charges, ancient possessions	—	18,275	29,717
MARINE CHARGES :			
Portion of expense of Board of Trade in 1817-18, and of commercial superintendent and deputy's salaries in 1827-28, chargeable to this branch ..	—	1,137	2,135
Master attendant, and beach-establishment at the presidency, light-house, &c. and miscellaneous charges	—	8,696	12,574
Establishments at the outports	—	3,283	4,072
	—	13,116	18,781

4.—(B.)—A Statement of the Heads of Revenue

II.
REVENUE.

No. 4.

		REVENUES.		
		1809-10.	1817-18.	1827-28.
		£.	£.	£.
DUTCH SETTLEMENTS:				
Revenue	.. .. .	11,123	—	—
Subsidy from the rajah of Travancore	.. ..	183,932	89,498	89,498
Ditto	. ditto . Cochin	25,742	50,176	22,857
Ditto	. ditto . . Mysore	—	280,000	280,000
TOTAL REVENUES		5,515,187	5,381,306	5,338,637

East-India House, }
the 17th March 1830. }

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1157

and Charge of Madras—*continued*.

II.
REVENUE.
No. 4.

						CHARGES.		
						1809-10.	1817-18.	1827-28.
						£.	£.	£.
DUTCH SETTLEMENTS:								
Charges collecting revenues	..	..	..	..	..	8,622	—	—
MILITARY CHARGES:								
Company's troops	..	..	..	..	..	2,309,198	1,548,688	1,988,265
King's do.	..	..	..	..	..	313,644	432,629	332,912
Staff and military offices	..	..	..	..	..	—	181,172	186,544
Medical department	..	..	..	..	..	176,213	—	—
Ordnance do.	..	..	..	..	..	61,683	255,734	274,549
Provision and arrack do.	..	..	..	..	..	84,457	—	—
Commissariat	..	..	..	..	..	—	356,621	662,272
Horses and horse-accountrements	..	..	..	..	..	56,182	—	—
Extraordinaries	..	..	..	..	..	—	643,540	326,562
Travancore military operations	..	..	..	..	..	80,955	—	—
Miscellaneous	..	..	..	..	..	46,386	23,926	116,724
Allowances to officers of his Majesty's squadron	..	..	..	..	..	17,775	8,682	9,701
						3,146,493	3,450,992	3,897,520
BUILDINGS AND FORTIFICATIONS:								
Military	..	..	..	..	..	48,744	40,481	42,138
Civil	..	..	..	..	..	20,819	2,312	39,738
						69,563	42,793	81,876
Interest on Debts	..	..	..	..	..	453,993	127,018	179,074
TOTAL CHARGES						5,323,469	5,602,272	6,186,620

(Errors excepted.)

JAMES C. MELVILL,
Auditor of India Accounts.

4.—(C.)—STATEMENT of the REVENUES and CHARGES
in the Years 1809-10, 1817-18,

II.
REVENUE.

No. 4.

					REVENUES.		
					1809-10.	1817-18.	1827-28.
CIVIL DEPARTMENT:					£.	£.	£.
MINTS:							
Duty arising from the coinage of gold and silver bullion at the Presidency, and at Ahmedabad..					{ Combined with the receipts in the department of Customs and Duties. }	4,897	—
Ditto ditto and at Poonah and Candeish						—	5,440
POST-OFFICE:							
Amount of postage collected					ditto	5,919	12,584
STAMPS:							
Net receipt from the sale of stamps					—	{ Stated in reduction of Civil Charges }	5,161
JUDICIAL RECEIPTS:							
Fees, fines, &c.					{ Included in Customs and Duties. }	*644	7,134
* Note.—The fines and fees are principally stated in reduction of the Police Charges in 1817-18.							
FARMS AND LICENSES OF EXCLUSIVE PRIVILEGE:							
Bombay .. amount of sayer collected ..					34,534	27,072	34,215
Salsette ditto					9,695	9,330	37,763
Surat ditto					64,010	25,874	{ Stated as receipt from Mahrattas. }
Broach ditto					15,912		
Guzerat ditto					18,205		
Caranjah and Fort Victoria					2,170	2,076	{ Stated under Guicowar and Mahratta receipts }
					144,526	64,352	71,978

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1159

of *Bombay*, (exclusive of the Commercial Charges,) and 1827-28.

II.
REVENUE.
No. 4.

CIVIL DEPARTMENT :	CHARGES.		
	1809-10.	1817-18.	1827-28.
	£.	£.	£.
MINTS :			
Salaries of the mint-master and assay-master, and establishments and contingencies ..	..... Combined with the charges of collecting the Revenues and Customs. }	2,001	3,637
POST-OFFICE :			
Salary of postmaster-general	} ditto }	1,350	—
Pattamar establishment and extraordinaries ..		1,853	—
Office establishment and contingencies		602	—
Salary and commission to postmaster-general and his deputies		—	3,194
Establishment and contingencies		—	15,654
	—	3,805	18,848
CIVIL CHARGES :			
Salaries to the governor and members of council	25,594	29,278	38,363
Establishment in the governor's office	3,402	3,143	2,346
Durbar charges, embassies and assistants to members of council	2,289	1,746	11,682
Charges of the secretary's office	10,277	11,492	30,896
Ditto of the office of the accountant-general and civil auditor	5,953	8,739	20,479
Ditto of the treasury and civil-pay offices ..	2,079	2,904	4,866
Ditto of the office of country correspondence and translators	1,331	1,645	5,978
Allowances to junior civil servants, servants out of employ, and sundry small offices	5,041	3,757	4,640
Ecclesiastical establishment	3,395	10,019	23,647
Expense of hospital and ophthalmic infirmary at the Presidency	1,296	1,379	5,591
House-rent, taxes, and contingencies	3,207	2,326	9,130
Charges of the press, and purchase of stationery	5,131	1,725	11,162
Cost of presents, and charges of a political nature	6,436	1,870	4,736
Civil engineer, committee for examining junior civil servants, &c.	—	—	4,023
Education societies, and contributions to civil fund	—	4,843	18,764
Allowances and establishments to military and medical officers employed on civil duties ..	—	—	7,660

(continued.)

II.
REVENUE.
No. 4.

						R E V E N U E S.		
						1809-10	1817-18.	1827-28.
						£.	£.	£.
CUSTOMS AND DUTIES :								
Bombay and Mahim ..	amount collected	..				90,774	119,012	121,459
Salsette	ditto	..	..	..	..	1,469	1,373	—
Surat	ditto	..	..	..	..	31,648	26,016	58,670
Guzerat	ditto	..	..	..	..	6,780	—	} Stated under receipts of Ceded and Conquered Provinces.
Broach	ditto	..	..	..	..	13,139	—	
Caranjah, Fort Victoria, Cambay, and Bussorah,	ditto	..	..	..	..	3,859	5,075	
Kaira	ditto	..	..	..	..	867	} Stated under receipts in Ceded Provinces.	
Porebunder.. .. .	ditto	..	..	..	..	1,264		
Total Customs and Duties of the Ancient Possessions						149,800	151,476	180,129
LAND REVENUE :								
Bombay ..	amount collected	..	..	..	..	9,531	7,387	6,269
Salsette ..	ditto	..	..	..	..	14,885	14,476	—
Surat ..	ditto	..	..	..	..	97,893	18,119	198,798
Broach ..	ditto	..	..	..	..	136,908	} Comprised in revenues from Guicowar & Mahrattas.	} Stated under receipts from the Guicowar possessions.
Guzerat ..	ditto	..	..	..	..	125,348		
Caranjah, Fort Victoria and Anjengo ..		..	..	..	..	4,895	4,352	
Kaira ..	ditto	..	..	..	..	1,762	—	
Total Land Revenue of the Ancient Possessions						391,222	44,334	205,067
PROVINCES CEDED BY THE GUICOWAR :								
Revenues collected in provinces ceded by the Guicowar						} Comprised in Revenue Receipts generally.	239,539	342,347
Sayer	ditto	..	..	..	..		23,400	—
Customs	ditto	..	..	..	..		3,178	39,655
Judicial fees, fines, &c. .. .. .		..	..	..	..		223	795
						—	266,340	382,797

(continued.)

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1161

and Charges of Bombay—*continued.*

II.
REVENUE
No. 4.

	CHARGES.		
	1809-10.	1817-18.	1827-28.
CIVIL CHARGES—<i>continued.</i>			
	£.	£.	£.
Repairs of roads, bridges, embankments, &c. ..	2,721	3,052	20,902
Surat—salary, establishment of governor's agent, &c.	1,974	1,254	1,293
Baroda—salary and establishment, &c. of resident	11,813	11,511	26,721
Bussorah, Bagdad, Bushire, Mocha, and Muscat residencies	15,404	12,403	14,495
Cutch and Bhooj—resident's salary, establishment, &c.	—	—	8,366
Bittoor—commissioners' allowances, establishment, &c.	—	—	4,032
Sattarah—salary of resident, establishment, &c.	—	—	11,867
Hospital-charges, repairs, &c. at subordinates ..	—	—	16,705
General provincial battalion	—	—	14,529
Commercial charges not put on goods, and dead stock supplied	5,954	—	—
Charges of transmitting packets, &c.	948	1,133	2,065
Charges incurred in inspecting and surveying forests, and cultivating sunn hemp	5,917	—	—
Loss by exchange	—	1,749	7,322
Pensions and charitable allowanees	6,228	6,456	66,122
Enamdars	—	—	79,422
Salary to recorder of Bombay	4,500	} Stated under Judicial De- partment in 1817-18.	} Stated under Judicial De- partment in 1827-28.
Establishment of the civil and criminal courts ..	6,693		
Police establishment, law charges, charges of sessions, &c.	8,084		
Charges of the sudder adawlut	2,274		
Ditto .. adawluts Bombay, Salsette, and Fort Vittoria	5,087		
Ditto .. Surat adawlut	10,432		
Ditto .. Broach court of circuit	8,073		
Ditto .. Broach adawlut	10,391		
Ditto .. Kaira, including establishment ..	9,371		
Deduct,	190,395	122,424	477,804
Extraordinary Receipts from sale of presents, wheel-tax, &c. including stamp-duty in 1817-18	247	15,373	3,023
Total Civil Charges (including in 1809-10 } the Judicial Charges also)	190,148	107,051	474,781

(*continued.*)

4.—(C).—Statement of the Revenues

II.
REVENUE.

No. 4.

							CHARGES.		
							1809-10.	1817-18.	1827-28.
PROVINCES CEDED BY AND CONQUERED FROM THE MAHRATTAS:							£.	£.	£.
Revenues collected in provinces ceded by and con- quered from the Mahrattas							Comprised in Revenue Receipts generally.	584,174	1,448,851
Sayer ditto								50,797	—
Customs ditto								100,042	174,907
Judicial fees, fines, &c. ditto								323	9,961
							—	735,336	1,633,719
REVENUE DERIVED FROM SALT:									
Bombay							Combined with Revenue Receipts.	Combined with Revenue Receipts.	1,206
Southern Concan									8,940
Northern Concan									555
Surat									1,435
Broach									325
Ahmedabad									7,475
							—	—	19,936
MARINE RECEIPTS:									
Hire of dry docks and mooring-chains							Combined with Customs and Duties.	7,444	11,190
Pilotage, light-house duty, boat-hire, ballast-fees, &c.									21,703	7,193
							—	29,147	18,383
Carried forward							685,548	1,302,445	2,542,328

(continued.)

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1163

and Charges of Bombay—*continued.*

II.
REVENUE.
No. 4.

		CHARGES.		
		1809-10.	1817-18.	1827-28.
		£.	£.	£.
JUDICIAL CHARGES :				
Salary to recorder of Bombay (3 judges in 1827-28)	} Combined with Civil Charges in 1809-10.	}	4,500	17,339
Establishment, &c. of the civil and criminal courts			6,229	11,964
Police establishment, law charges, charges of sessions, &c.			11,045	28,344
Total Charges of the Recorder's Court, and Supreme Court		—	21,774	57,647
JUDICIAL CHARGES OF THE SUDDER AND ZILLAH COURTS OF THE ANCIENT POSSESSIONS :				
Charges of the sudder adawlut, (and sudder foudarry adawlut in 1827-28)	} Combined with Civil Charges in 1809-10.	}	3,227	29,575
Ditto of the adawlut of Salsette, Caranjah, and Fort Victoria.			7,687	Merged into Jud. Charges of Northern Concan.
Ditto Surat court of circuit and appeal.			11,862	Merged into sudder adawlut.
Ditto Surat adawlut			12,123	15,999
Total Judicial Charges of the Sudder and Zillah Courts of Ancient Possessions . .		—	34,899	45,574
CUSTOMS CHARGES :				
Bombay	} Comprised in the Revenue Charges.	}	12,643	17,316
Caranjah and Fort Victoria			443	—
Salsette			314	—
Surat			4,340	8,289
Total Customs Charges of Ancient Possessions. .		—	17,740	25,605
REVENUE CHARGES :				
Post-office, general and subordinates	} Stated separately.	}	5,139	18,090
Mint, general and subordinates			2,138	—
Bombay	} Comprised in Revenue Charges of Guicowar & Mahratta Possessions.	}	16,674	24,172
Salsette			4,167	—
Surat	} Incorporated with Surat.	}	34,491	—
Broach			9,277	—
Guzerat			12,647	—

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1165

and Charges of Bombay—*continued.*

II.
REVENUE.
No. 4.

							CHARGES.		
							1809-10.	1817-18.	1827-28.
REVENUE CHARGES— <i>continued.</i>							£.	£.	£.
Caranjah, Fort Victoria, and Bussorah	..	..					2,513	2,939	Comprised in Revenue Charges of Guicowar & Mahratta Possessions.
Kaira..	..	..	..	..	..	..	960	Included in Revenue	
Dollerah	..	..	..	..	..	..	787	Charges of	
Porebunder	..	..	..	..	..	..	288	Guicowar & Mahratta Possessions.	
Pensions of those districts	..	..	..	..	..	..	17,195	19,198	35,529
Deduct extra Receipts	..	..	..	..	..	..	—	—	77,791
Total Revenue Charges of the Ancient Possessions	..	..	..	..	..	..	* 106,276	53,494	15,885
* The Revenue Charges of 1809-10 are erroneously stated in the printed Papers at £95,026 which was occasioned by an error in casting.									
PROVINCES CEDED BY THE GUICOWAR :									
Charges of collecting the revenue of provinces ceded by the Guicowar	..	..	..	..	..	..	Comprised in Revenue Charges generally.	15,232	39,414
Ditto of collecting the customs	..	..	..	..	..	..		3,445	2,383
Judicial charges	..	..	..	..	..	..		18,753	42,549
Pensions	..	..	..	..	..	..		4,557	9,373
Allowances to zemindars and other district and village-officers	..	..	..	..	..	..	Deducted from the gross Revenue.		37,590
Charges of survey, &c.	..	..	..	..	..	..		—	15,861
							—	41,987	147,170
PROVINCES CEDED BY AND CONQUERED FROM THE MAHRATTAS :									
Charges of collecting the land revenue, sayer, &c. in provinces ceded by and conquered from the Mahrattas	..	..	..	..	..	..	Comprised in Revenue Charges generally.	40,499	180,615
Charges of collecting the customs	..	..	..	..	..	..		5,896	15,521
Judicial charges	..	..	..	..	..	..		12,334	159,676
Allowances to zemindars and other village-officers	..	..	..	..	..	..		Deducted from the gross Revenue.	95,626
Pensions	..	..	..	..	..	..		4,850	312,545
Charges of survey, &c.	..	..	..	..	..	..		2,034	12,265
							—	65,703	776,248

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1167

and Charges of Bombay—*continued.*

II.
REVENUE
No. 4.

	CHARGES.		
	1809-10	1817-18	1827-28
MILITARY CHARGES:	£.	£.	£.
Pay and allowances to King's and Company's troops	1,007,829	1,008,426	1,211,964
Auxiliaries, local corps, staffs, and contingent and extraordinary charges	232,468	380,421	740,325
Charges of Madras troops employed in the Southern Mahratta country	—	—	99,521
Stores	37,817	10,217	Excluded.
Total Military Charges	1,278,114	1,399,064	2,051,810
BUILDINGS AND FORTIFICATIONS:			
Civil buildings and repairs	13,180	1,442	59,937
Revenue .. ditto	1,085	2,949	4,655
Judicial .. ditto	2,699	1,627	6,775
Marine .. ditto	15,090	1,551	—
Military .. ditto	21,953	24,657	71,721
	54,007	32,226	143,088
MARINE CHARGES:			
Marine-office establishment, &c.	10,057	11,280	16,999
Charges of marine cruizers, &c.	80,131	52,444	134,390
Charges of water-boats, ferry-boats, &c.	7,366	3,371	2,906
Ditto of dry docks, mooring-chains, &c.	8,513	6,089	9,050
Batta and house-rent to his Majesty's navy	Included in Military		1,427
Building vessels, and purchase of timber, &c.	23,778	32,858	48,090
Total Marine Charges	129,845	106,042	212,862
TOTAL CHARGES of BOMBAY	1,758,390	1,885,786	4,033,476
Interest on the Public Debt and Deposits	321,300	26,528	27,230
Total Charges and Interest on Debt	2,079,690	1,912,314	4,060,706
Deduct Total Revenues	685,548	1,302,445	2,542,328
SURPLUS CHARGE	£ * 1,394,142	609,869	1,518,378

* The difference between this sum, and the amount stated in the printed Account before Parliament, is explained in a Note to the Revenue Charges of the Ancient Possessions.

(Errors excepted.)

JAMES C. MELVILL,

Auditor of India Accounts.

II
REVENUE.

No. 4.

4.—(D.)—STATEMENT of the REVENUES and CHARGES of *Prince of
Prince of Wales' Island, Singapore,*

	REVENUES.		
	1809-10.	1817-18.	1827-28.
	£.	£.	£.
Received on account land revenues, house-rents and quit-rents	70,372	56,585	45,079
Carried forward	70,372	56,585	45,079

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1169

Wales' Island and Malacca in the Years 1809-10 and 1817-18; and of and Malacca, in the Year 1827-28.

II.
REVENUE.
No. 4.

	CHARGES.		
	1809-10.	1817-18.	1827-28.
CIVIL DEPARTMENT:			
GENERAL:	£.	£.	£.
Durbar charges	2,917	2,581	1,182
Salaries to the Governor and Members of Council	21,253	14,205	22,025
Public offices	16,439	13,969	22,340
Clerical and medical establishments	5,738	5,232	6,717
Petty establishments and contingencies	14,820	3,527	13,432
Rent of council-house, &c.	1,665	1,050	2,078
Bengal convicts	—	—	5,691
Amount granted on account of the public school ..	—	600	—
Mission to Acheen, advanced on account of, &c. ..	—	1,588	—
Purchase of provisions	6,854	1,470	—
Consignment of cotton and cloth to Canton ..	—	3,982	—
Supply of cash, &c. to Malacca	—	11,210	—
Supplies to the Winchelsea, &c.	—	102	—
Charges of an entertainment on H. R. H. Prince of Wales's birth-day	319	—	—
Private secretary to the governor, and establishment of the council-house	—	—	1,012
Reward to Mr. Nairne for passing Malay examination	—	—	232
Deputation allowance to Mr. Anderson	—	—	215
Expenses on account the governor and suite proceeding to Malacca and Singapore	—	—	4,396
Wellesley province	—	—	1,582
Botanical garden	—	—	208
Purchase of stores	—	—	13,397
Do. of supplies	—	—	6,728
Stipend to the King of Acheen	—	—	1,465
Mission to the Malay States	—	—	784
Miscellaneous	267	817	254
Trustees of Singapore Institution	—	—	1,105
Supplies on account of other presidencies ..	—	—	38,506
	70,472	60,333	143,349
Deduct, Sale of stores, profit in exchange, &c. ..	6,993	11,895	3,617
Carried forward	63,479	48,438	139,732

4.—(D.)—Revenues and Charges of

II.
REVENUE.

No. 4.

	R E V E N U E S.		
	1809-10.	1817-18.	1827-28.
	£.	£.	£.
Brought forward	70,372	56,585	45,079
Carried forward	70,372	56,585	45,079

(continued.)

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1171

Prince of Wales' Island, &c.—*continued.*

II.
REVENUE
No. 1.

	CHARGES.		
	1809-10.	1817-18.	1827-28.
	£.	£.	£.
Brought forward.. ..	63,479	48,438	139,732
JUDICIAL :			
Salary of the recorder and officers of court ..	7,284	8,467	9,596
Establishment of the sheriff and Court of Requests	2,091	1,734	4,053
Do. .. of the police	3,457	3,897	8,041
Diet and clothing of prisoners	926	1,101	—
Purchase of furniture and contingencies	1,162	1,025	2,215
	78,399	64,662	163,637
Deduct,			
Fees and fines in the Court of Requests, &c.	2,133	2,470	5,039
	76,266	62,192	158,598
REVENUE :			
Salary of the collector and establishment	3,937	3,578	3,067
Salary of the establishment of the superintendent of lands	—	—	2,422
Contingencies	396	192	405
	80,599	65,962	164,492
Deduct,			
Interest on the arrears of Revenue	14	40	255
	80,585	65,922	164,237
MARINE :			
Salary and establishment of the master attendant..	3,731	2,229	5,732
Do. .. do. .. of the master builder and assistant	2,422	—	—
Wages of crews attached to vessels and boats, &c.	7,728	4,691	5,024
Purchase of stores and timber	2,778	—	—
Master attendant's share of prow and anchorage-fees	—	569	—
Establishment of the pilot, &c.	—	—	397
Contingencies	3,128	418	175
	100,372	73,829	175,565
Deduct,			
Prow and anchorage-fees, &c... ..	923	1,262	367
Total Civil Charges.. ..	99,459	72,567	175,198

4.—(D.)—Revenues and Charges of

H.
REVENUE.

No. 4.

	R E V E N U E S.		
	1809-10.	1817-18.	1827-28.
	£.	£.	£.
Brought forward.	70,372	56,585	45,079
Carried forward	70,372	56,585	45,079

(continued.)

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1173

Prince of Wales' Island, &c.—*continued.*

H.
REVENUE
No. 4.

				CHARGES.		
				1869-10.	1817-18.	1827-28.
MILITARY CHARGES:				£.	£.	£.
Supplies on account of other presidencies. .	..			—	—	7,739
Ordnance and commissary's department, &c. .	..			—	—	2,335
Staff of the presidency, &c. . . . .	..	..	..	11,288	11,370	9,311
Prisoners of war . . . . .	..	..	..	799	—	—
Supplies and stores issued . . . . .	..	..	..	—	1,217	—
Purchase of military stores.. . . .	..	..	..	—	981	—
Penang local corps . . . . .	..	..	..	—	—	1,867
Expenses on account H.M. squadron . . .	..	..	..	2,394	—	—
Contingencies . . . . .	..	..	..	1,414	—	2,056
Advanced the commissary of supplies . . .	..	..	..	—	—	647
				15,895	13,568	24,455
Deduct,						
Sale of stores, &c. . . . .	..	..	..	—	909	373
Total Military Charges				15,895	12,659	24,082
BUILDINGS:						
Disbursements on account public works . .	..	..	..	—	—	3,661
Repairs to the hill Bungalow . . . . .	..	..	..	520	18	—
Repairs to roads and bridges . . . . .	..	..	..	1,013	—	947
Repairs of jail . . . . .	..	..	..	459	834	—
Removing of general hospital . . . . .	..	..	..	922	—	—
Court-house, building . . . . .	..	..	..	2,412	—	—
Jail . . do. . . . .	..	..	..	2,461	—	—
Fences and temporary houses for Lascars .	..	..	..	75	—	—
Building Golundauze lines . . . . .	..	..	..	522	—	—
Building of marine storehouses . . . . .	..	..	..	4,481	—	—
Carried forward				12,865	852	4,608

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1175

Prince of Wales' Island, &c.—*continued*.

II.
REVENUE—
No. 4.

	CHARGES.		
	1809-10.	1817-18.	1827-28.
	£.	£.	£.
Brought forward	12,865	852	4,608
Repairs to council-house	—	224	242
Purchase of Mr. Campbell's premises, &c. .. .	—	3,592	—
Buildings and purchase of dead stock	—	6,921	—
Repairs to court-house and chambers	63	748	—
Issue of tiles, &c.	—	179	—
Repairing master attendant's offices, &c. .. .	—	144	—
Sundry repairs in the military department .. .	—	2,216	521
Advances on account repairs, &c.	—	—	1,580
Purchase of furniture, &c.	—	—	1,186
Repairs to the Hastings	—	—	1,345
Repairs to military buildings	—	—	469
Building a warehouse	3,515	—	—
Assessment on Company's buildings, &c. .. .	—	—	673
Repairs to the civil and marine warehouse, &c. ..	—	160	—
Total Buildings	16,443	15,036	10,624
Deduct,			
Received from the executive officer	—	—	49
Total Buildings	16,443	15,036	10,575
TOTAL AMOUNT OF CHARGES .. £	131,797	100,262	209,855

(Errors excepted.)

JAMES C. MELVILL,
Auditor of India Accounts.

4.—(E.)—STATEMENT of the REVENUES and CHARGES of

II
REVENUE
N. 4

	REVENUES.		
	1809-10.	1817-18.	1827-28.
	£.	£.	£.
Fines	4	—	52
Licenses	648	495	66
Rents	780	943	1,064
Duties	—	—	1,106
Tonnage Duty	—	—	1,110
Carried forward	1,432	1,438	3,398

(continued.)

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1177

St. Helena, in the Years 1809-10, 1817-18, and 1827-28.

CLARENCE
No. 4

						CHARGES.		
						1809-10.	1817-18.	1827-28.
CIVIL CHARGES.						£.	£.	£.
CHARGES GENERAL :								
Issues of stores	..	..	..	..	..	2,111	33,552	5,413
Allowance	..	..	..	..	..	931	2,377	3,717
Blacks	..	..	..	..	..	861	1,434	—
Charges merchandize	..	..	..	..	..	285	—	—
Charges labour	..	..	..	..	..	1,007	548	—
Diet expenses	..	..	..	..	..	2,805	—	4,431
Medicines	..	..	..	..	..	642	3,223	—
Marine department	..	..	..	..	..	547	1,230	1,961
Plantation charges, on account of	..	..	..	..	..	2,996	4,032	2,311
Seeds..	..	..	..	..	..	318	102	—
Military stores	..	..	..	..	..	—	3,136	—
Civil establishment, salary of the governor, &c..						—	—	14,337
Chinese .. do.	..	..	..	..	..	—	—	2,374
Church .. do.	..	..	..	..	..	—	—	2,292
Highway labour	..	..	..	..	..	—	—	223
Lime-kilns	..	..	..	..	..	—	—	451
Silk establishment, charges on account of..	..					—	—	1,550
School do.	..	..	..	..	..	—	—	1,669
Emancipation of slaves, advanced on account of..						—	—	2,648
Register-master's department	..	..	..			—	—	45
Pensions	..	..	..	..	..	—	—	2,386
Total Civil Charges..						12,503	49,634	45,808
MILITARY CHARGES.								
Garrison	..	..	..	..	..	65,787	173,611	65,952
Hospital	..	..	..	..	..	1,570	739	952
Mathematical instruments	..	..	..	..	..	—	—	242
General Buonaparte's establishment	..	..				—	18,148	—
Medicines	..	..	..	..	..	—	—	550
Military stores	..	..	..	..	..	2,569	—	4,767
Carried forward						69,926	192,498	72,463

(continued.)

4.—(E.)—STATEMENT of the REVENUES and CHARGES of

H.
REVENUE

No. 4

		REVENUES.		
		1809-10.	1817-18.	1827-28.
		£.	£.	£.
Brought forward	.. ..	1,432	1,438	3,398
TOTAL REVENUES .. £		1,432	1,438	3,398

East-India House, {
17th March 1830. }

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1179

St. Helena, in the Years 1809-10, 1817-18, and 1827-28—continued.

II.
REVENUE.
No. 4.

					CHARGES.		
					1809-10.	1817-18.	1827-28.
					£.	£.	£.
Brought forward	..	..	..	£	69,926	192,498	72,463
Military Institution	..	..	..	..	—	—	192
New military offices	..	..	..	..	—	—	1,038
Observatory	..	..	..	..	—	—	692
Telegraph department	..	..	..	..	—	—	782
Total Military Charges	..	..	..	£	69,926	192,498	75,177
BUILDINGS AND FORTIFICATIONS.							
Fortifications	..	..	..	..	2,079	4,734	1,166
Longwood improvements	..	..	..	..	—	880	—
Repairs	..	..	..	..	68	9,261	181
Public works	..	..	..	..	—	—	642
Ladder Hill	..	..	..	..	677	—	—
Total Buildings	..	..	..	£	2,824	14,875	1,989

(Errors excepted.)

JAMES C. MELVILL,
Auditor of India Accounts.

5.—AN ACCOUNT, in detail, of the REVENUES and CHARGES of the
from the Year 1809-10 to

	REVENUES.									
	Mint.	Stamps.	Judicial Fees and Fines.	Revenue Current.	Surplus not in Jumma.	Revenue Balances.	Syer and Abkaree.	Customs and Town Duties.	Miscellaneous.	TOTAL Revenues.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1809-10:										
Ceded Provinces....	689	5,089	7,199	1,627,201	4,814	166,907	74,707	81,731	2,604	1,970,941
Conquered do.....	—	2,704	4,656	1,053,667	11,941	124,234	48,669	115,401	17,046	1,378,318
Benares	1,825	—	4,640	434,320	6,875	14,745	37,568	75,513	—	570,486
1810-11:										
Ceded Provinces....	415	—	6,846	1,693,784	8,031	200,672	79,640	91,379	7,206	2,087,973
Conquered do.....	—	—	4,302	1,166,954	11,662	158,831	59,615	120,144	13,997	1,535,505
Benares	2,120	—	4,698	453,154	6,655	32,488	32,637	65,217	—	596,969
1811-12:										
Ceded Provinces....	172	—	5,236	1,696,427	9,384	138,429	77,253	97,911	3,720	2,028,532
Conquered do.....	—	—	4,257	1,192,759	7,924	159,387	63,924	128,934	3,744	1,560,929
Benares	2,313	—	4,816	449,709	5,654	15,302	33,253	47,702	—	558,749
1812-13:										
Ceded Provinces....	4,218	2,753	7,875	1,588,019	13,684	196,114	95,110	126,635	4,899	2,039,307
Conquered do.....	—	2,694	6,355	1,137,407	9,777	140,674	63,206	122,652	8,245	1,491,010
Benares	258	—	7,510	446,556	4,725	21,906	33,880	53,469	—	567,814
1813-14:										
Ceded Provinces....	9,907	4,054	8,400	1,779,186	18,362	238,881	70,634	138,711	4,431	2,271,066
Conquered do.....	—	3,343	10,473	1,213,951	15,232	180,439	65,201	164,323	11,097	1,664,059
Benares	7,389	—	4,979	465,105	4,276	23,170	32,880	79,444	—	617,243
1814-15:										
Ceded Provinces....	854	13,790	2,804	1,785,208	26,177	125,858	92,749	139,879	3,148	2,190,467
Conquered do.....	—	10,025	2,977	1,193,116	11,129	161,999	90,407	131,360	6,579	1,607,592
Benares	9,025	—	4,979	462,488	5,114	2,650	36,500	77,236	—	597,992
1815-16:										
Ceded Provinces....	923	20,176	4,095	1,731,959	23,443	175,174	104,249	145,754	15,076	2,220,849
Conquered do.....	—	10,088	4,095	1,143,310	9,433	138,584	70,115	136,372	—	1,511,997
Benares	9,569	—	4,979	461,879	5,424	7,661	41,408	83,373	—	614,293
1816-17:										
Ceded Provinces....	2,581	23,567	4,500	1,798,344	21,675	205,059	106,406	150,488	16,188	2,328,808
Conquered do.....	—	11,784	4,501	1,309,807	7,608	175,698	78,667	170,514	—	1,758,579
Benares	16,243	—	4,979	460,062	5,930	8,234	42,139	95,719	—	633,306

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1181

CEDED and CONQUERED PROVINCES under the Presidency of Bengal,
the Year 1827-28 inclusive.

	CHARGES.										
	Lucknow Resi- dency.	Mint.	Provincial Battalions	Judicial Salaries, &c.	Diet of Prisoners.	Police.	Revenue Charges Collection	Pensions chargeable on Revenues	Customs Charges.	Miscel- laneous.	TOTAL Charges.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1809-10 :											
Ceded Provinces..	29,204	13,252	—	80,468	7,452	40,013	121,369	88,591	17,760	5,012	403,121
Conquered do ..	—	—	38,029	60,898	4,969	43,690	124,863	458,886	12,232	22,851	766,420
Benares	—	1,456	—	45,167	3,665	14,912	28,662	34,970	9,286	17,727	155,845
1810-11 :											
Ceded Provinces..	28,620	11,448	—	72,780	5,083	40,774	121,072	83,240	14,392	12,222	389,631
Conquered do....	—	—	58,256	47,215	3,746	59,959	125,387	514,532	15,969	997	817,052
Benares	—	2,717	—	43,079	1,254	14,923	30,664	35,866	9,965	19,023	157,491
1811-12 :											
Ceded Provinces..	21,740	9,028	—	79,567	7,895	41,937	121,224	97,208	13,826	10,384	401,909
Conquered do....	—	—	59,470	45,123	5,843	58,631	120,890	497,962	13,758	573	802,250
Benares	—	4,726	—	45,898	1,913	14,850	32,877	34,080	10,336	23,225	167,905
1812-13 :											
Ceded Provinces..	22,773	9,431	—	79,736	7,879	41,061	124,282	84,382	17,213	24,245	411,002
Conquered do....	—	—	59,100	46,542	6,250	56,843	107,526	481,203	15,957	7,925	781,346
Benares	—	4,788	—	48,104	1,467	14,812	25,895	34,823	11,858	19,419	161,166
1813-14 :											
Ceded Provinces..	24,272	13,798	—	76,582	7,302	41,705	128,241	80,746	20,230	4,840	397,816
Conquered do....	—	—	60,519	47,034	5,302	56,996	105,504	482,996	16,689	1,272	776,312
Benares	—	7,784	—	52,182	2,117	14,959	28,132	48,178	12,829	—	166,181
1814-15 :											
Ceded Provinces..	23,579	8,680	—	78,016	11,784	42,214	136,007	81,363	15,390	2,875	399,908
Conquered do....	—	—	60,219	50,545	12,783	58,434	117,539	472,107	13,920	152	799,958
Benares	—	8,767	—	47,404	4,194	15,057	25,123	37,452	10,718	5,259	148,715
1815-16 :											
Ceded Provinces..	22,090	8,067	—	86,868	—	43,669	144,262	66,897	20,346	—	*393,099
Conquered do....	—	—	172,016	35,456	10,640	57,074	94,375	504,752	15,155	—	*889,468
Benares	—	10,225	—	41,660	—	15,060	27,455	56,359	13,669	—	164,428
1816-17 :											
Ceded Provinces..	21,447	11,428	—	96,466	—	40,836	138,725	64,433	20,186	—	*393,521
Conquered do....	—	—	92,733	49,143	20,020	47,051	91,484	505,414	14,951	—	*820,796
Benares	—	11,480	—	51,217	—	15,060	27,425	54,622	14,788	—	174,592

* These results exhibit a variation as compared with the results of the corresponding years in the Account, No. 1. (A.), printed by order of Parliament in February 1830, an adjustment having been made in the Revenue Charges.

5.—An Account, in detail, of the Revenues and Charges of the Ceded and

... continued.)

	REVENUES.									
	Mint.	Stamps.	Judicial Fees and Fines.	Revenue Current.	Surplus not in Jumma.	Revenue Balances.	Syer and Abkaree.	Customs and Town Duties.	Miscellaneous.	TOTAL Revenues.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1817-18:										
Ceded Provinces	5,104	29,536	4,979	1,802,569	16,481	119,830	80,383	157,380	14,371	2,230,633
Conquered do.....	—	14,768	4,979	1,254,514	19,001	123,771	97,359	171,852	—	1,686,244
Benares	10,257	—	4,979	479,353	6,424	8,126	37,877	86,338	—	624,354
1818-19:										
Ceded Provinces	6,190	33,115	3,442	1,964,537	13,728	145,675	86,862	108,026	75,348	2,436,923
Conquered do.....	—	16,558	3,441	1,423,968	16,690	168,787	103,640	191,932	—	1,925,016
Benares	10,177	—	4,979	469,030	5,838	1,594	35,940	83,553	—	611,111
Ceded Nerbuddah ..	—	—	—	94,549	59,245	—	—	—	—	153,834
1819-20:										
Ceded Provinces	3,200	36,866	2,430	2,113,968	21,353	83,764	78,241	85,765	24,622	2,450,209
Conquered do.....	—	18,433	2,430	1,328,349	15,914	72,129	100,843	172,898	—	1,710,996
Benares	3,598	—	1,306	508,132	4,548	4,183	26,538	76,544	—	624,849
Ceded Nerbuddah ..	—	—	—	141,961	63,570	—	—	—	—	205,531
1820-21:										
Ceded Provinces	4,404	41,196	1,571	2,087,608	11,435	69,099	83,501	121,446	44,330	2,464,590
Conquered do.....	—	20,598	1,571	1,360,232	23,929	60,315	110,391	207,797	—	1,784,833
Benares	20,777	—	1,662	574,816	5,748	5,121	33,492	18,327	—	721,943
Ceded Nerbuddah ..	—	—	—	701,869	78,000	—	—	—	—	779,869
1821-22:										
Ceded Provinces	5,833	41,359	2,278	2,094,535	12,606	63,053	97,402	115,268	28,570	2,460,904
Conquered do.....	—	20,681	2,278	1,411,802	22,426	69,481	105,040	195,568	—	1,827,276
Benares	11,668	—	1,450	580,078	6,562	7,521	40,821	88,235	—	736,335
Ceded Nerbuddah ..	—	—	—	436,512	106,860	—	60,048	—	—	603,420
1822-23:										
Ceded Provinces	1,581	43,363	4,275	2,056,211	11,690	66,973	105,425	101,863	19,491	2,410,872
Conquered do.....	—	21,682	3,060	1,406,968	35,603	54,298	107,757	176,993	322	1,806,683
Benares	7,911	—	3,277	582,562	6,139	17,320	45,642	90,339	3,128	756,318
Ceded Nerbuddah ..	—	—	—	363,499	190,552	—	46,713	—	8,748	609,512
1823-24:										
Ceded Provinces	528	34,352	4,227	2,004,660	10,390	114,286	102,973	97,099	37,738	2,406,253
Conquered do.....	—	15,122	2,577	1,435,882	25,172	75,030	103,230	176,073	657	1,833,743
Benares	3,342	21,352	2,275	535,696	7,097	33,528	45,727	73,804	3,595	726,396
Ceded Nerbuddah ..	—	—	—	380,607	106,796	—	47,458	—	5,580	540,441

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1183

Conquered Provinces under the Presidency of Bengal, from 1809-10 to 1827-8—*continued.*

	C H A R G E S.										
	Lucknow Resi- dency.	Mint.	Provincial Batta- lions.	Judicial Salaries, &c.	Diet of Prisoners.	Police.	Revenue Charges Collection	Pensions chargeable on Revenues	Customs Charges.	Miscel- laneous.	TOTAL Charges.
1817-18:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Ceded Provinces . . .	22,513	12,689	—	98,575	—	39,980	136,585	71,974	20,404	1,495	*403,225
Conquered do.	—	—	90,409	49,142	25,504	50,130	97,380	373,801	16,365	—	*702,731
Benares	—	8,678	—	67,664	—	14,829	19,202	49,582	14,172	—	174,127
1818-19:											
Ceded Provinces . . .	23,959	9,364	49,932	94,345	17,969	41,166	139,139	65,284	18,474	2,568	*462,200
Conquered do.	—	—	24,966	43,160	8,984	55,097	133,591	389,687	15,847	—	*671,242
Benares	—	9,331	—	49,840	—	14,388	18,998	69,747	13,607	—	175,911
Ceded Nerbuddah . .	—	—	—	—	—	—	5,526	20,788	—	—	26,314
1819-20:											
Ceded Provinces . . .	18,803	11,221	37,924	100,781	18,987	51,622	167,895	78,181	18,222	8,411	*512,047
Conquered do.	—	—	18,962	37,216	9,494	43,144	121,176	361,936	15,725	—	*607,653
Benares	—	6,941	—	46,545	—	14,675	26,828	58,187	12,027	—	165,203
Ceded Nerbuddah . .	—	—	—	—	—	—	—	—	—	—	—
1820-21:											
Ceded Provinces . . .	17,896	9,927	36,500	104,360	30,054	50,652	156,802	68,573	19,345	10,082	*504,191
Conquered do.	—	—	18,250	46,448	15,027	43,732	128,226	448,587	16,548	—	*716,818
Benares	—	18,690	—	55,944	—	16,989	28,869	52,235	12,880	—	184,707
Ceded Nerbuddah . .	—	—	—	—	—	—	—	—	—	—	—
1821-22:											
Ceded Provinces . . .	16,686	10,764	40,057	106,339	19,807	49,808	164,439	68,863	19,140	26,458	552,361
Conquered do.	—	—	20,028	48,152	9,903	43,108	134,064	374,983	16,048	—	646,286
Benares	—	13,949	—	52,125	—	17,510	30,280	48,863	14,340	—	177,067
Ceded Nerbuddah . .	—	—	—	5,490	—	2,693	58,375	68,670	—	412	135,640
1822-23:											
Ceded Provinces . . .	16,207	7,459	33,865	108,793	23,609	55,115	170,339	119,205	17,138	20,335	572,065
Conquered do.	—	—	16,933	50,063	11,805	42,364	135,130	350,896	15,976	—	623,167
Benares	—	10,594	—	53,882	—	12,308	42,462	70,302	13,482	—	203,030
Ceded Nerbuddah . .	—	—	—	7,164	—	3,209	46,862	37,665	—	8,853	103,753
1823-24:											
Ceded Provinces . . .	—	4,371	38,737	113,492	17,842	49,773	168,061	219,592	22,289	14,362	648,519
Conquered do.	—	—	50,858	45,807	8,610	44,498	165,843	245,292	15,950	—	576,858
Benares	—	9,114	—	57,785	6,599	17,108	35,278	58,621	12,770	—	197,275
Ceded Nerbuddah . .	—	—	—	7,064	—	2,746	42,380	31,552	—	8,076	91,818

* These results exhibit a variation as compared with the results of the corresponding years in the Account, No. 1. (A.), printed by order of Parliament in February 1830, an adjustment having been made in the Revenue Charges.

(continued.)

No. 5—An Account, in detail, of the Revenues and Charges of the Ceded and

.. continued.)

	REVENUES.									
	Mint.	Stamps.	Judicial Fees and Fines.	Revenue Current.	Surplus not in Jumma.	Revenue Balances.	Syer and Abkaree.	Customs and Town Duties.	Miscellaneous.	TOTAL Revenues.
1824-25 :	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Ceded Provinces	—	28,980	4,774	1,889,867	8,846	71,741	103,754	86,962	10,374	2,205,298
Conquered do.	—	15,469	1,367	1,427,538	49,119	56,635	34,262	223,908	12,410	1,820,708
Benares	1,649	21,996	1,702	547,418	6,919	45,697	52,180	81,496	3,120	762,177
Ceded Nerbuddah . . .	—	—	—	326,223	13,175	143,507	11,132	31,394	7,747	533,178
1825-26 :										
Ceded Provinces	—	32,774	4,381	1,873,624	15,364	90,922	102,952	100,159	11,204	2,231,380
Conquered do.	—	17,236	2,687	1,465,306	34,650	98,803	31,426	222,756	9,958	1,882,822
Benares	6,122	25,936	2,810	537,010	7,396	36,782	48,240	78,230	7,900	750,426
Ceded Nerbuddah . . .	14	—	—	346,974	29,045	14,070 Tribute 203,526	12,346	41,776	9,339	657,090
1826-27 :										
Ceded Provinces	—	38,187	4,093	1,634,730	12,134	88,033	90,398	80,173	10,790	1,958,538
Conquered do.	—	23,487	3,173	1,846,878	53,675	120,546	42,057	232,634	11,094	2,333,544
Benares	7,624	29,648	2,767	530,272	16,946	47,639	49,761	91,620	8,507	784,784
Ceded Nerbuddah . . .	51	—	11,645	344,159	25,111	7,783 Tribute 145,898	13,290	43,482	5,080	596,499
Ceded Burmese	—	—	—	70,736	—	—	—	—	553,138	623,874
1827-28 :										
Ceded Provinces	—	35,348	4,794	1,534,206	5,110	49,525	90,262	77,413	16,904	1,813,562
Conquered do.	—	23,312	2,912	1,918,555	55,313	72,784	47,952	265,790	11,486	2,398,104
Benares	5,063	30,503	1,493	542,858	6,750	56,200	46,852	79,288	9,525	778,532
Ceded Nerbuddah . . .	900	—	11,645	363,293	13,525	9,698 Tribute 50,440	12,335	41,888	4,570	508,294
Ceded Burmese	—	—	—	87,487	—	—	—	—	186,010	273,497

East-India House, }
5th May 1830. }

(Errors excepted.)

Conquered Provinces under the Presidency of Bengal, from 1809-10 to 1827-28—*continued*.

	C H A R G E S.										
	Lucknow Resi- dency.	Mint.	Provincial Bat- talions.	Judicial Salaries. &c.	Diet of Prisoners.	Police.	Revenue Charges Collection	Pensions chargeable on Revenues	Customs Charges.	Miscel- laneous.	TOTAL Charges.
1824-25 :	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Ceded Provinces . . .	—	2,651	43,000	123,227	18,724	52,249	164,175	279,937	18,186	6,233	708,382
Conquered do.	—	—	55,364	50,218	10,701	43,669	191,960	197,333	21,223	20,209	590,677
Benares	—	8,781	11,042	62,013	11,534	17,447	40,157	64,208	12,176	2,996	230,354
Ceded Nerbuddah. . .	—	—	—	7,844	—	3,132	42,974	30,944	2,252	945	88,091
1825-26 :											
Ceded Provinces . . .	—	401	46,381	119,750	17,114	51,334	172,732	270,791	18,911	19,234	716,648
Conquered do.	—	—	94,721	49,249	9,312	44,178	183,789	187,540	25,710	10,947	605,446
Benares	—	11,450	10,901	59,205	7,154	17,127	37,517	56,696	15,643	3,386	219,079
Ceded Nerbuddah. . .	—	2,110	—	11,403	—	3,792	51,939	26,889	2,143	163	98,439
1826-27 :											
Ceded Provinces . . .	—	—	39,776	109,032	12,860	47,369	164,490	142,496	19,510	17,374	552,907
Conquered do.	—	—	81,889	60,100	11,712	50,597	192,020	240,542	24,261	20,041	681,162
Benares	—	14,794	10,901	68,050	6,946	19,142	38,092	51,830	14,276	3,459	227,490
Ceded Nerbuddah. . .	—	2,992	—	9,116	—	3,763	45,736	22,943	2,274	14,490	101,314
Ceded Burmese.	—	—	—	—	—	—	28,660	—	—	—	28,660
1827-28 :											
Ceded Provinces . . .	—	—	30,471	130,002	28,127	45,875	157,060	76,663	20,952	17,072	506,222
Conquered do.	—	—	97,359	65,401	14,708	52,691	222,334	341,071	24,530	18,821	836,825
Benares	—	10,784	13,842	67,648	8,883	17,936	38,575	57,942	13,306	3,443	232,359
Ceded Nerbuddah. . .	—	2,852	—	9,843	—	3,294	47,143	19,261	2,226	2,680	87,299
Ceded Burmese	—	—	—	—	—	—	82,907	—	—	—	82,907

JAMES C. MELVILL,
Auditor of India Accts.

6.—AN ACCOUNT, in detail, of the REVENUES and CHARGES of the CEDED
 classed under Heads analogous to those in

	REVENUES.									
	Current Revenues.	Arrears of Revenue.	Land Customs.	Sea Customs.	Abkarry.	Forms and Licenses.	Stamps.	Salt.	Subsidies.	TOTAL.
1809-10.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Carnatic	882,136	159,392	43,373	8,186	—	33,582	2,633	84,876	—	1,214,088
Ceded and Conquered } Provinces	1,045,739	34,723	66,588	28,557	—	65,107	3,421	50,285	276,973	1,571,393
Tanjore	375,708	43,491	20,390	—	—	6,531	—	18,464	—	464,584
Territories ceded by } the Nizam	597,631	1,819	33,470	—	—	28,640	1,281	—	—	662,841
1810-11.										
Carnatic	895,887	70,527	51,854	—	—	34,134	4,920	96,882	—	1,154,204
Ceded and Conquered } Provinces	929,220	53,661	62,925	—	—	65,003	7,361	65,509	280,000	1,463,679
Tanjore	322,800	45,170	21,621	—	—	6,429	2,477	23,441	—	421,938
Territories ceded by } the Nizam	606,406	7,880	40,237	—	—	30,294	3,520	—	—	688,337
1811-12.										
Carnatic	762,516	60,229	55,306	4,721	—	24,370	4,996	95,623	—	1,007,761
Ceded and Conquered } Provinces	935,752	63,459	67,385	45,548	—	76,941	7,103	65,658	280,000	1,541,846
Tanjore	327,585	42,762	19,898	—	—	6,026	2,115	20,138	—	418,524
Countries ceded by } the Nizam	555,458	14,485	43,772	—	—	31,496	3,375	—	—	648,586
1812-13.										
Carnatic	794,591	110,010	58,686	7,607	—	24,202	—	111,447	—	1,106,543
Ceded and Conquered } Provinces	891,164	52,334	64,970	63,137	—	83,247	—	64,110	—	1,218,962
Tanjore	329,967	23,946	17,992	—	—	4,395	—	15,247	—	391,547
Countries ceded by } the Nizam	561,646	26,693	45,596	—	—	35,194	—	—	—	669,129

and CONQUERED PROVINCES of MADRAS, from 1809-10 to 1827-28,
the Accounts of the Presidency,

	CHARGES.									
	Salary and Commission to Collectors and Establishment.	Repairs of Tanks, and Charges Extraordinary.	Customs.	Salt.	Stipends and Allowances.	Residency Charges.	Tobacco Monopoly.	Judicial Charges.	Pensions and Charitable Allowances	TOTAL.
1809-10.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Carnatic	70,319	12,913	9,822	10,162	213,670	—	—	—	—	316,886
Ceded and Conquered Provinces	60,269	19,979	10,983	13,806	53,357	18,521	—	—	—	176,915
Tanjore	18,848	4,876	3,366	961	107,792	4,078	—	—	—	139,921
Countries ceded by the Nizam	42,617	8,345	5,345	—	—	—	—	—	3,089	59,396
1810-11.										
Carnatic	66,941	25,524	11,158	13,125	206,734	—	—	—	—	323,482
Ceded and Conquered Provinces	61,699	13,015	11,754	23,662	53,455	18,270	—	—	—	181,845
Tanjore	16,128	13,138	3,335	853	111,259	3,559	—	—	—	148,272
Countries ceded by the Nizam	39,282	6,398	5,383	—	—	—	—	—	3,089	54,152
1811-12.										
Carnatic	73,945	17,170	12,783	15,633	213,115	—	—	—	—	332,646
Ceded and Conquered Provinces	61,548	14,413	14,332	19,198	54,100	16,993	—	—	—	180,584
Tanjore	18,654	8,130	3,212	924	131,176	—	—	—	—	165,640
Countries ceded by the Nizam	39,975	10,226	5,544	—	—	—	—	—	3,089	58,834
1812-13.										
Carnatic	76,238	21,384	15,844	14,657	202,122	—	—	62,094	—	392,339
Ceded and Conquered Provinces	76,855	14,886	22,224	28,621	54,229	14,856	—	46,057	—	257,748
Tanjore	17,370	11,720	3,013	735	86,199	—	—	—	—	122,612
Countries ceded by the Nizam	43,994	11,360	7,330	—	—	—	—	35,204	3,088	100,976

No. 6.—An Account, in detail, of the Revenues and Charges of the Ceded

... continued.)

REVENUES.									
	Current Revenues.	Arrears of Revenue.	Abkarry.	Farms and Licenses.	Land Customs.	Sea Customs.	Salt.	Tobacco Monopoly.	TOTAL.
1813-14:	£.	£.	£.	£.	£.	£.	£.	£.	£.
Carnatic	849,611	93,327	—	22,594	59,295	5,921	100,637	—	1,131,385
Ceded and Conquered } Provinces.....	878,696	46,935	—	30,835	80,562	63,512	58,021	80,162	1,238,723
Tanjore	365,389	22,320	—	5,707	22,302	—	19,894	—	435,612
Countries Ceded by } the Nizam.....	575,946	21,803	—	36,828	50,897	—	—	—	685,474
1814-15:									
Carnatic.....	969,615	96,488	21,888	9,839	79,822	9,250	97,063	—	1,283,965
Ceded and Conquered } Provinces.....	772,428	30,188	20,732	11,410	74,604	64,588	46,860	73,786	1,094,596
Tanjore	299,301	23,426	2,446	2,214	23,504	3,746	22,858	—	377,495
Countries Ceded by } the Nizam.....	568,008	23,742	39,562	2,091	51,806	—	—	—	685,209
1815-16:									
Carnatic.....	932,126	93,750	23,255	7,477	85,656	10,176	97,146	—	1,249,586
Ceded and Conquered } Provinces.....	708,287	31,703	21,142	8,556	64,874	67,328	51,710	59,553	1,013,153
Tanjore	359,632	10,032	2,596	2,500	25,188	3,513	23,784	—	427,245
Countries ceded by } the Nizam.....	587,901	25,929	40,482	2,266	50,553	—	—	—	707,131
1816-17:									
Carnatic.....	994,298	105,909	25,149	8,687	96,340	6,605	91,456	—	1,328,444
Ceded and Conquered } Provinces.....	760,565	63,737	19,718	10,153	76,592	69,998	50,906	59,574	1,111,243
Tanjore	354,829	19,010	2,918	2,389	25,109	2,768	19,442	—	426,465
Countries ceded by } the Nizam.....	586,900	36,825	38,965	2,515	47,780	—	—	—	712,985
1817-18:									
Carnatic	995,088	96,534	26,700	7,821	102,736	8,683	95,708	—	1,333,190
Ceded and Conquered } Provinces	775,002	62,288	20,752	13,814	67,076	59,721	45,827	56,686	1,101,166
Tanjore	341,611	23,824	2,883	2,923	25,213	3,109	20,125	—	419,688
Countries ceded by } the Nizam.....	523,495	34,424	38,613	1,921	43,857	—	—	—	642,310

and Conquered Provinces of Madras, from 1809-10 to 1827-28.—*continued.*

	CHARGES.									
	Salary and Commission to Collectors and Establishment	Repairs of Tanks, and Charges Extraordinary.	Customs	Salt.	Stipends and Allowances	Presidency Charges.	Tobacco Monopoly.	Judicial Charges.	Pensions and Charitable Allowances	TOTAL
1813-14:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Carnatic.	69,109	13,912	16,174	16,963	253,906	—	—	61,050	—	431,114
Ceded and Conquered Provinces. }	66,355	13,527	22,745	17,907	55,549	15,480	3,983	50,353	—	245,899
Tanjore.	16,388	9,251	3,330	1,283	121,236	3,519	—	—	18,152	173,159
Countries ceded by the Nizam. }	40,134	13,792	7,705	—	—	—	—	34,928	3,089	99,648
1814-15:										
Carnatic.	92,256	21,971	16,827	15,549	239,521	—	—	65,678	—	451,802
Ceded and Conquered Provinces. }	55,963	10,333	20,535	20,410	54,120	15,468	34,082	48,364	—	259,275
Tanjore.	24,008	2,891	3,746	5,411	105,789	3,470	—	—	18,119	163,434
Countries ceded by the Nizam. }	39,106	6,174	8,321	—	—	—	—	34,046	3,089	90,736
1815-16:										
Carnatic.	88,625	24,259	16,287	15,864	230,999	—	—	61,108	—	437,142
Ceded and Conquered Provinces. }	48,546	12,954	21,505	15,385	52,993	14,782	29,463	45,383	—	241,011
Tanjore.	17,537	13,755	3,818	3,424	109,788	3,729	—	—	18,128	170,179
Countries ceded by the Nizam. }	38,745	11,148	8,871	—	—	—	—	32,466	3,089	94,319
1816-17:										
Carnatic.	92,881	23,497	16,702	14,532	200,150	—	—	61,400	—	409,162
Ceded and Conquered Provinces. }	55,532	18,859	27,383	19,653	52,893	14,511	21,535	44,310	—	254,676
Tanjore.	18,579	16,938	3,909	2,908	116,328	3,731	—	—	18,262	180,655
Countries ceded by the Nizam. }	39,825	10,803	8,979	—	—	—	—	32,632	3,089	95,328
1817-18:										
Carnatic.	98,138	31,383	18,012	16,272	207,972	—	—	63,210	—	434,987
Ceded and Conquered Provinces. }	45,696	31,138	26,779	14,969	52,470	17,454	20,653	43,138	—	252,297
Tanjore.	17,897	14,942	4,125	3,053	127,004	3,710	—	—	17,623	188,354
Countries ceded by the Nizam. }	40,972	14,055	8,873	—	—	—	—	37,087	3,089	104,076

...continued.)

	REVENUES.								
	Current Revenues.	Arrears of Revenue.	Abkarry.	Farms and Licenses.	Land Customs.	Sea Customs.	Salt.	Tobacco Monopoly.	TOTAL.
1818-19:	£.	£.	£.	£.	£.	£.	£.	£.	£.
Carnatic	937,052	95,566	25,872	7,787	106,634	13,333	122,006	—	1,308,250
Ceded and Conquered } Provinces	762,431	52,489	19,968	10,208	74,799	58,236	43,953	53,744	1,075,818
Tanjore	301,873	8,546	3,015	2,651	28,464	3,750	23,408	—	371,707
Countries ceded by } the Nizam	610,213	44,475	42,113	2,106	48,367	—	—	—	747,274
1819-20:									
Carnatic	922,940	105,261	27,309	11,411	117,027	13,452	128,330	—	1,325,730
Ceded and Conquered } Provinces	812,121	57,384	18,147	11,792	65,160	75,619	46,896	61,842	1,148,961
Tanjore	315,913	13,347	3,425	3,170	30,356	3,781	25,219	—	395,211
Countries ceded by } the Nizam	614,906	17,994	37,342	2,330	51,552	—	—	—	724,124
1820-21:									
Carnatic	939,027	124,185	40,605	4,255	119,451	12,034	111,748	—	1,351,305
Ceded and Conquered } Provinces	804,476	44,218	27,689	10,940	90,735	68,841	53,341	70,480	1,170,720
Tanjore	312,417	22,562	4,727	1,980	35,101	3,259	32,686	—	412,732
Countries ceded by } the Nizam	518,787	14,325	71,688	2,204	56,497	—	—	—	663,501
1821-22:									
Carnatic	1,006,245	81,604	51,589	7,393	131,440	13,948	126,720	—	1,418,939
Ceded and Conquered } Provinces	777,924	35,284	50,412	23,145	87,028	61,416	41,523	62,623	1,139,355
Tanjore	295,463	29,454	4,838	1,834	37,667	3,458	31,709	—	404,423
Countries ceded by } the Nizam	543,327	16,449	93,775	2,799	69,371	—	—	—	725,721
1822-23:									
Carnatic	1,046,152	94,172	47,083	10,469	134,626	11,601	120,679	—	1,464,782
Ceded and Conquered } Provinces	756,928	33,738	50,223	16,152	90,080	64,332	39,474	70,061	1,120,988
Tanjore	349,613	30,709	5,301	2,056	39,603	3,545	27,894	—	458,721
Countries ceded by } the Nizam	502,327	8,457	91,664	4,277	62,798	—	—	—	669,523

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1191

and Conquered Provinces of Madras, from 1809-10 to 1827-28—*continued*.

	CHARGES.									
	Salary and Commission to Collectors and Establishment	Repairs of Tanks, and Charges Extraordinary.	Customs	Salt.	Stipends and Allowances	Residency Charges.	Tobacco Monopoly.	Judicial Charges.	Pensions and Charitable Allowances	TOTAL.
1818-19:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Carnatic.....	100,905	24,070	17,853	21,080	204,436	—	—	61,472	—	429,816
Ceded and Conquered Provinces.....	69,029	14,673	26,688	13,996	52,757	14,482	19,577	41,628	—	252,830
Tanjore.....	18,168	14,409	4,176	3,320	109,014	3,745	—	—	17,678	170,510
Countries ceded by the Nizam.....	40,373	16,744	8,956	—	—	—	—	41,986	3,089	111,148
1819-20:										
Carnatic.....	101,548	40,358	18,304	22,288	203,457	—	—	61,864	—	447,819
Ceded and Conquered Provinces.....	70,660	13,576	27,370	22,252	51,750	16,411	26,069	42,190	—	270,278
Tanjore.....	17,704	18,225	4,156	3,585	99,148	3,799	—	—	17,720	164,337
Countries ceded by the Nizam.....	40,447	10,953	9,066	—	—	—	—	41,402	3,006	104,874
1820-21:										
Carnatic.....	100,920	37,018	19,025	22,694	203,417	—	—	61,125	—	444,199
Ceded and Conquered Provinces.....	76,028	16,792	25,630	21,397	51,858	15,642	19,783	41,823	—	268,953
Tanjore.....	18,572	8,085	4,378	6,386	109,284	3,189	—	—	17,392	167,286
Countries ceded by the Nizam.....	39,695	27,822	9,227	—	—	—	—	38,083	2,471	117,298
1821-22:										
Carnatic.....	111,590	32,365	15,775	36,483	215,359	—	—	57,524	—	469,096
Ceded and Conquered Provinces.....	92,378	23,210	24,193	21,635	52,147	15,205	23,412	49,392	—	301,572
Tanjore.....	21,787	9,073	3,899	5,396	116,198	2,892	—	—	18,077	177,322
Countries ceded by the Nizam.....	42,104	8,454	5,037	—	—	—	—	33,055	2,471	91,121
1822-23:										
Carnatic.....	123,302	35,169	12,815	35,034	219,358	—	—	41,857	—	467,535
Ceded and Conquered Provinces.....	90,534	22,936	43,830	17,110	53,418	15,250	30,700	43,731	—	317,509
Tanjore.....	21,393	8,524	3,861	21,393	111,275	2,806	—	—	17,559	170,371
Countries ceded by the Nizam.....	43,346	23,361	2,367	—	—	—	—	35,295	2,245	106,614

(continued..)

No. 6.—An Account, in detail, of the Revenues and Charges of the Ceded

...continued.)

	REVENUES.								
	Current Revenues.	Arrears of Revenue.	Abkarry.	Farms and Licenses.	Land Customs.	Sea Customs.	Salt.	Tobacco Monopoly.	TOTAL.
1823-24:	£.	£.	£.	£.	£.	£.	£.	£.	£.
Carnatic	867,559	82,210	52,030	5,459	138,629	10,137	117,836	—	1,273,860
Ceded and Conquered } Provinces.....	668,901	160,375	47,847	12,719	88,940	42,530	49,285	72,907	1,143,504
Tanjore	368,148	16,890	5,721	1,963	42,268	2,804	27,077	—	464,871
Countries ceded by } the Nizam.....	669,450	2,927	83,106	3,799	57,119	—	—	—	816,401
1824-25:									
Carnatic	927,861	94,293	45,611	7,457	127,563	6,998	98,918	—	1,308,701
Ceded and Conquered } Provinces.....	807,020	31,271	43,050	11,964	86,533	47,422	46,375	76,394	1,150,029
Tanjore	474,106	42,435	6,782	295	44,647	1,880	29,737	—	599,882
Countries ceded by } the Nizam.....	390,551	4,152	79,169	4,086	51,149	—	—	—	529,107
1825-26:									
Carnatic	1,015,786	158,095	44,925	8,557	131,618	9,474	122,793	—	1,491,248
Ceded and Conquered } Provinces.....	817,147	20,563	45,779	9,989	84,720	51,904	45,801	70,229	1,146,132
Tanjore	486,552	9,785	5,185	1,913	43,373	2,779	29,187	—	578,774
Countries ceded by } the Nizam.....	492,447	2,672	83,897	3,843	48,130	—	—	—	630,989
1826-27:									
Carnatic	897,951	158,095	44,925	8,557	131,618	9,474	122,793	—	1,491,248
Ceded and Conquered } Provinces.....	769,489	17,740	59,779	10,301	79,947	42,888	44,571	72,898	1,097,613
Tanjore	361,576	8,418	4,857	1,808	43,017	3,326	27,047	—	450,049
Countries ceded by } the Nizam.....	486,047	4,008	84,859	4,602	54,965	—	—	—	634,481
1827-28:									
Carnatic	947,233	127,362	53,749	4,392	144,117	9,735	117,755	—	1,404,343
Ceded and Conquered } Provinces.....	810,897	31,185	57,445	15,769	87,786	43,765	46,139	85,482	1,178,468
Tanjore	302,623	12,665	5,530	1,933	41,550	2,876	27,495	—	394,672
Countries ceded by } the Nizam.....	438,570	2,845	80,914	3,765	58,275	—	—	—	584,369

East-India House, }
6th May 1830. }

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1193

and Conquered Provinces of Madras, from 1809-10 to 1827-28—*continued.*

	CHARGES.									
	Salary and Commission to Collectors and Establishment	Repairs of Tanks and Charges Extraordinary.	Customs.	Salt.	Stipends and Allowances	Residency Charges.	Tobacco Monopoly.	Judicial Charges.	Pensions and Charitable Allowances	TOTAL.
1823-24:	£.	£.	£.	£.	£.	£.	Petty Claims.	£.	£.	£.
Carnatic	115,395	43,644	4,225	31,584	181,971	—	£15,006	42,271	—	434,096
Ceded and Conquered } Provinces	97,009	35,936	26,674	19,215	55,564	15,213	24,385	36,480	—	310,476
Tanjore	21,467	10,049	1,675	7,402	118,414	2,975	—	—	17,198	179,180
Countries ceded by } the Nizam	46,707	21,009	2,086	—	—	—	—	36,832	—	106,634
1824-25:							Petty Claims.			
Carnatic	125,360	32,559	5,332	28,993	198,675	—	22,187	48,998	—	462,104
Ceded and Conquered } Provinces	100,790	28,558	13,876	18,102	55,422	15,139	26,019	37,065	—	294,971
Tanjore	21,852	8,346	1,038	5,757	126,514	2,952	—	—	17,611	184,070
Countries ceded by } the Nizam	47,162	12,871	2,002	—	—	—	—	44,330	—	106,365
1825-26:							Petty Claims.			
Carnatic	118,732	38,143	5,825	21,280	202,030	—	31,774	46,048	—	463,832
Ceded and Conquered } Provinces	99,278	29,547	15,123	19,606	54,684	13,833	25,062	36,567	—	293,700
Tanjore	22,543	9,627	1,029	5,751	152,765	2,885	—	—	17,177	211,777
Countries ceded by } the Nizam	48,605	24,752	4,024	—	—	—	—	38,421	—	115,802
1826-27:							Petty Claims.			
Carnatic	125,069	64,690	5,539	22,028	199,340	—	10,734	40,365	—	467,765
Ceded and Conquered } Provinces	90,072	27,413	12,914	17,437	56,349	15,248	26,324	33,097	—	278,854
Tanjore	20,220	7,452	953	5,161	143,172	2,885	—	—	17,504	197,347
Countries ceded by } the Nizam	46,112	30,985	1,661	—	—	—	—	33,105	—	111,863
1827-28:							Petty Claims.			
Carnatic	135,720	84,031	5,893	22,269	200,453	—	620	44,293	—	493,279
Ceded and Conquered } Provinces	95,812	27,777	14,141	17,027	56,129	17,264	31,843	39,338	—	299,331
Tanjore	28,071	13,133	1,038	5,406	119,702	2,878	—	—	16,410	186,638
Countries ceded by } the Nizam	50,230	42,886	1,889	—	—	—	—	37,906	—	132,911

(Errors excepted.)

JAMES C. MELVILL,
Auditor of India Accounts.

No. 7.—AN ACCOUNT, in detail, of the REVENUES and CHARGES of the Ceded and

REVENUES.										
	Land Revenue.				Customs.					
	Collection on Account, Current Year.	Collection on Account, Arrears.	Subsidy.	Sayer.	Land Customs.	Sea Customs.	Subsidy.	Judicial Fees, Fines, &c.	Miscellaneous and Extraordinary.	TOTAL
*1809-10 :	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Possessions ceded by the Guicowar }	26,231	153	126,769	5,607	1,095		1,866	867	—	162,588
Possessions ceded by and conquered from the Mahrattas }	104,516	2,695	125,613	9,955	12,673		7,552	1,730	—	264,734
*1810-11 :										
Possessions ceded by the Guicowar }	27,015	3,081	150,720	5,767	3,285		2,017	908	749	193,542
Possessions ceded by and conquered from the Mahrattas }	109,208	11,053	135,003	17,209	14,725		7,157	717	—	295,072
*1811-12 :										
Possessions ceded by the Guicowar }	29,519	335	154,473	5,606	2,603		2,346	1,454	—	196,336
Possessions ceded by and conquered from the Mahrattas }	104,523	1,688	138,954	18,964	14,481		7,254	662	—	286,526
1812-13 :										
Possessions ceded by the Guicowar }	30,891	240	138,189	5,886	4,222		1,612	676	3,068	184,784
Possessions ceded by and conquered from the Mahrattas }	110,833	3,812	131,206	16,039	18,540		6,095	1,091	—	287,616
1813-14 :										
Possessions ceded by the Guicowar }	31,928	351	161,226	5,253	2,584		1,302	741	2,329	205,714
Possessions ceded by and conquered from the Mahrattas }	110,630	4,907	136,627	16,590	14,802		5,497	815	1,301	291,169
<p>* Note. The Revenues and Charges of the Ceded and Conquered Provinces under Bombay, were incorporated with the Revenues and Charges of the Ancient Possessions in the Accounts presented to Parliament for the years 1809-10, 1810-11, and 1811-12.</p>										

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1195

and Conquered Provinces under the Presidency of Bombay, from 1809-10 to 1827-28.

	CHARGES.							TOTAL.
	Land Revenue.		Customs.		Judicial and Police Charges.	Charges of Survey, Repairs of Roads, &c.	Extraordinary and Miscellaneous Charges, in excess of Receipts of the like kind.	
	Charges of collecting Land Revenue and Sayer.	Stipends and Pensions chargeable on the Revenues.	Charges of collecting Land Customs.	Charges of collecting Sea Customs.				
1809-10:	£.	£.	£.	Incorporated with the Charges for Land Customs in the Accounts received from Bombay, previously to the Year 1817-18.	£.	£.	£.	£.
Possessions ceded by the Guicowar. }	9,597	853	1,594		9,531	—	960	22,535
Possessions ceded by and conquered from the Mahrattas }	8,494	65	1,478		19,270	—	1,837	31,144
1810-11:								
Possessions ceded by the Guicowar. }	9,730	1,276	1,920		10,637	—	946	24,509
Possessions ceded by and conquered from the Mahrattas }	8,354	65	1,886		21,156	—	4,947	36,408
1811-12:								
Possessions ceded by the Guicowar. }	11,061	973	1,287		10,784	—	—	24,105
Possessions ceded by and conquered from the Mahrattas }	8,500	594	2,209		10,346	1,296	—	22,945
1812-13:								
Possessions ceded by the Guicowar. }	11,203	1,985	1,429		11,044	—	589	26,250
Possessions ceded by and conquered from the Mahrattas }	8,970	687	2,405		10,712	3,423	1,400	27,597
1813-14:								
Possessions ceded by the Guicowar. }	11,258	1,971	1,294		11,549	185	579	26,836
Possessions ceded by and conquered from the Mahrattas }	9,746	1,034	2,357		11,031	3,628	1,093	28,889

No. 7.—An Account, in detail, of the Revenues and Charges of the Ceded

...continued.)

REVENUES										
	Land Revenue.			Sayer.	Customs.			Judicial Fees, Fines, &c.	Miscellaneous and Extraordinary.	TOTAL.
	Collection on Account, Current Year.	Collection on Account, Arrears.	Subsidy.		Land Customs.	Sea Customs.	Subsidy.			
1814-15:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Possessions ceded by the Guicowar. }	33,720	673	154,576	5,591	1,242	Incorporated with the Land Customs in the Accounts received from Bombay, previously to the Year 1817-18.	1,778	1,116	987	199,683
Possessions ceded by and conquered from the Mahrattas. }	132,366	9,119	147,937	23,908	17,136		5,523	610	760	337,359
1815-16:										
Possessions ceded by the Guicowar. }	33,873	520	164,189	5,822	2,845		2,219	1,016	1,541	212,025
Possessions ceded by and conquered from the Mahrattas. }	115,719	1,380	141,020	21,644	17,088		6,360	692	416	304,319
1816-17:										
Possessions ceded by the Guicowar. }	34,275	1,696	164,246	6,628	3,257		2,523	237	355	213,217
Possessions ceded by and conquered from the Mahrattas. }	125,381	5,362	166,429	23,254	15,763		7,506	759	876	345,330
1817-18:										
Possessions ceded by the Guicowar. }	33,961	629	222,002	6,306	—		1,271	1,907	223	266,340
Possessions ceded by and conquered from the Mahrattas. }	349,755	14,722	244,765	25,553	51,622		41,543	6,876	323	735,336
1818-19:										
Possessions ceded by the Guicowar. }	33,946	3,561	337,444	6,987	42	7,109	44,176	400	73	433,738
Possessions ceded by and conquered from the Mahrattas. }	425,951	37,145	325,857	49,145	47,535	42,794	17,444	263	1,618	947,752

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1197

and Conquered Provinces under the Presidency of Bombay—*continued.*

	CHARGES.							
	Land Revenue.		Customs.		Judicial and Police Charges.	Charges of Survey, Repairs of Roads, &c.	Extraordinary and Miscellaneous Charges, in excess of Receipts of the like kind.	TOTAL.
	Charges of Collecting Land Revenue and Sayer.	Stipends and Pensions chargeable on the Revenues.	Charges of Collecting Land Customs.	Charges of collecting Sea Customs.				
1814-15:	£.	£.	£.	£.	£.	£.	£.	£.
Possessions ceded by the Guicowar . . . }	10,996	1,873	1,187	Incorporated with the Charges for Land Customs in the Accounts received from Bombay, previously to the Year 1817-18.	10,790	—	712	25,558
Possessions ceded by and conquered from the Mahrattas . . . }	9,521	1,512	2,565		10,119	2,271	452	26,440
1815-16:								
Possessions ceded by the Guicowar . . . }	11,425	1,074	1,328		10,832	—	540	25,199
Possessions ceded by and conquered from the Mahrattas . . . }	12,109	1,513	2,647		10,319	3,084	791	30,463
1816-17:								
Possessions ceded by the Guicowar . . . }	11,195	1,722	1,402		10,829	—	—	25,148
Possessions ceded by and conquered from the Mahrattas . . . }	14,149	1,831	2,497		11,191	—	1,138	30,806
1817-18:								
Possessions ceded by the Guicowar . . . }	15,232	4,557	2,441	1,004	18,753	—	—	41,987
Possessions ceded by and conquered from the Mahrattas . . . }	40,499	4,850	1,024	4,921	12,335	—	2,074	65,703
1818-19:								
Possessions ceded by the Guicowar . . . }	23,010	7,785	4,468	997	28,875	—	—	65,135
Possessions ceded by and conquered from the Mahrattas . . . }	53,695	12,394	4,603	4,678	14,569	11,086	1,569	102,594

No. 7.—An Account, in detail, of the Revenues and Charges of the Ceded

... continued.)

REVENUES.										
	Land Revenue.			Sayer.	Customs.			Judicial Fees, Fines, &c.	Miscellaneous and Extraordinary.	TOTAL.
	Collection on Account, Current Year.	Collection on Account, Arrears.	Subsidy.		Land Customs.	Sea Customs.	Subsidy.			
1819-20 :	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Possessions ceded by the Guicowar }	56,244	176	310,762	4,973	811	3,424	36,494	665	2,446	415,995
Possessions ceded by and conquered from the Mahrattas }	347,551	14,225	359,682	44,895	39,299	32,045	37,630	934	5,412	881,673
1820-21 :										
Possessions ceded by the Guicowar }	—	—	269,009	—	—	—	32,213	384	4,004	305,610
Possessions ceded by and conquered from the Mahrattas }	1,102,021	262,668	—	127,698	79,580	119,402	—	6,941	17,497	1,715,807
1821-22 :										
Possessions ceded by the Guicowar }	—	—	322,183	—	—	—	37,795	531	2,134	362,643
Possessions ceded by and conquered from the Mahrattas }	1,033,371	244,558	—	155,046	93,721	139,057	—	4,055	5,908	1,675,716
1822-23 :										
Possessions ceded by the Guicowar }	—	—	317,989	—	—	—	41,297	797	—	360,083
Possessions ceded by and conquered from the Mahrattas }	815,855	291,612	—	198,916	102,609	8,125	—	5,540	7,034	1,429,691
1823-24 :										
Possessions ceded by the Guicowar }	—	—	311,711	—	—	—	40,337	567	—	352,615
Possessions ceded by and conquered from the Mahrattas }	789,038	347,921	—	157,884	82,584	58,527	—	7,186	—	1,443,140

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1199

and Conquered Provinces under the Presidency of Bombay—*continued.*

	CHARGES.							
	Land Revenue.		Customs.		Judicial and Police Charges.	Charges of Survey, Repairs of Roads, &c.	Extraordinary and Miscellaneous Charges, in excess of Receipts of the like kind.	TOTAL.
	Charges of Collecting Land Revenue and Sayer.	Stipends and Pensions chargeable on the Revenues.	Charges of Collecting Land Customs.	Charges of Collecting Sea Customs.				
1819-20:	£.	£.	£.	£.	£.	£.	£.	£.
Possessions ceded by the Guicowar. }	22,922	7,989	3,590	673	28,367	—	—	63,541
Possessions ceded by and conquered from the Mahrattas. }	68,764	12,495	8,456	11,190	28,596	4,048	7,650	141,199
1820-21:								
Possessions ceded by the Guicowar. }	26,007	6,703	3,058	556	29,167	6,733	—	72,224
Possessions ceded by and conquered from the Mahrattas. }	213,107	213,526	7,456	17,955	111,096	14,490	27,696	605,326
1821-22:								
Possessions ceded by the Guicowar. }	36,907	7,195	4,188	—	32,665	1,240	4,681	86,876
Possessions ceded by and conquered from the Mahrattas. }	203,914	215,437	5,700	19,085	110,364	2,299	27,835	584,634
1822-23:								
Possessions ceded by the Guicowar. }	42,866	6,474	4,745	441	32,419	5,665	741	93,351
Possessions ceded by and conquered from the Mahrattas. }	211,080	221,574	5,648	10,910	101,291	3,037	13,472	567,012
1823-24:								
Possessions ceded by the Guicowar. }	52,545	6,679	2,539	506	31,553	5,354	44	99,220
Possessions ceded by and conquered from the Mahrattas. }	225,821	215,198	6,416	10,835	104,022	—	3,551	565,843

(continued.)

No. 7.—An Account, in detail, of the Revenues and Charges of the Ceded

..continued.)

	REVENUES.									
	Land Revenue.			Sayer.	Customs.			Judicial Fees, Fines, &c.	Miscellaneous and Extraordinary.	TOTAL.
	Collection on Account, Current Year.	Collection on Account, Arrears.	Subsidy.		Land Customs.	Sea Customs.	Subsidy.			
1824-25:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Possessions ceded by } the Guicowar . . . }	—	—	240,012	—	—	—	27,580	476	—	268,068
Possessions ceded by } and conquered from } the Mahrattas . . . }	540,161	319,670	—	133,087	76,974	43,225	—	5,146	—	1,118,263
1825-26:										
Possessions ceded by } the Guicowar . . . }	—	—	309,935	—	—	—	34,732	759	—	345,426
Possessions ceded by } and conquered from } the Mahrattas . . . }	918,822	246,391	—	154,429	89,086	56,519	—	5,009	—	1,470,256
1826-27:										
Possessions ceded by } the Guicowar . . . }	—	—	351,029	—	—	—	40,156	1,088	—	392,273
Possessions ceded by } and conquered from } the Mahrattas . . . }	1,037,577	293,109	—	157,798	92,017	69,410	—	10,095	—	1,660,006
1827-28:										
Possessions ceded by } the Guicowar . . . }	—	—	342,347	—	—	—	39,655	794	—	382,796
Possessions ceded by } and conquered from } the Mahrattas . . . }	1,125,858	291,821	—	153,672	109,209	65,698	—	9,961	—	1,746,219

East-India House, }
6th May 1830. }

and Conquered Provinces under the Presidency of Bombay—*continued.*

	CHARGES.							
	Land Revenue.		Customs.		Judicial and Police Charges.	Charges of Survey, Repairs of Roads, &c.	Extraordinary and Miscellaneous Charges, in excess of Receipts of the like kind.	TOTAL.
	Charges of Collecting Land Revenue and Sayer.	Stipends and Pensions chargeable on the Revenue.	Charges of Collecting Land Revenue.	Charges of Collecting Sea Customs.				
1824-25 :	£.	£.	£.	£.	£.	£.	£.	£.
Possessions ceded by the Guicowar . . . }	44,902	5,491	1,536	505	35,904	5,944	2,791	97,971
Possessions ceded by and conquered from the Mahrattas . . . }	226,110	157,392	7,592	12,559	118,082	5,944	665	528,344
1825-26 :								
Possessions ceded by the Guicowar . . . }	57,630	5,185	1,315	2,776	41,614	5,397	—	113,917
Possessions ceded by and conquered from the Mahrattas . . . }	223,164	140,891	5,316	12,959	124,469	—	5,475	512,274
1826-27 :								
Possessions ceded by the Guicowar . . . }	46,609	8,458	1,764	487	32,830	9,761	45,490	145,399
Possessions ceded by and conquered from the Mahrattas . . . }	182,169	87,977	3,102	16,130	172,394	9,761	111,596	583,129
1827-28 :								
Possessions ceded by the Guicowar . . . }	39,414	9,373	1,509	874	42,549	12,199	41,252	147,170
Possessions ceded by and conquered from the Mahrattas . . . }	180,615	312,545	1,528	13,993	159,677	12,199	95,692	776,249

(Errors excepted.)

JAMES C. MELVILL,
Auditor of India Accounts.

II.
REVENUE.
No. 8.

(II.) No. 8.—AN ACCOUNT of the Quantity and Value of MILITARY STORES exported to India during each of the last Ten Years (from 1819-20 to 1828-29 inclusive); specifying the Average Rate of Freight per Ton at which they have been sent out in each Year (from May to May).

	1819-20.		1820-21.		1821-22.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Accoutrements, viz.		£.		£.		£.
Bayonet Belts	13,950	9,066	16,820	25,112	26,260	14,550
Pouch .. ditto	15,300		27,620		15,170	
Waist .. ditto	—		—		5,000	
Sword .. ditto	4,068		1,825		3,000	
Various other ditto ..	1,950		100		600	
Sword Knots	—		—		500	
Lock Cases	—		—		—	
Sabre Tashes	—		—		—	
Musket and Fusil Slings ..	6,900		33,800		42,750	
Drum and Fife Case ditto ..	1,250		180		—	
Canteen and Knapsack, &c. ditto	—		40,000		5,000	
Pouches	—		19,250		6,160	
Powder Horns and Flasks ..	—		—		300	
Carbine Buckets	—		—		—	
Pistol Frogs	—		—		—	
Cavalry Saddles and Bridles ..	500		1,500		500	
Artillery Harness	—		—		—	
Forge Bellows	100		106		63	

(II.) No. 8.—An Account of the Quantity and Value of Military Stores exported to India during each of the last Ten Years (from 1819-20 to 1828-29 inclusive); specifying the Average Rate of Freight per Ton at which they have been sent out in each Year (from May to May)—*continued.*
...*continued.*)

	1822-23.		1823-24.		1824-25.	
	Quantity.	Value. £.	Quantity.	Value. £.	Quantity.	Value. £.
Accountments, viz.						
Bayonet Belts	18,400	23,287	30,500	40,348	28,050	32,518
Pouch .. ditto	16,330		17,183		38,183	
Waist .. ditto	11,260		35,250		35,000	
Sword .. ditto	4,634		8,710		14,207	
Various other ditto ..	500		700		380	
Sword Knots	18		7,608		280	
Lock Cases	200		—		3,400	
Sabre Tasches	—		—		145	
Musket and Fusil Slings	41,650		847		18,337	
Drum and Fife Case ditto	—		56		290	
Canteen and Knapsack, &c. ditto	517		14,045		—	
Pouches	3,099		2,300		145	
Powder Horns and Flasks	1,768		500		—	
Carbine Buckets	—		—		—	
Pistol Frogs	—		—		—	
Cavalry Saddles and Bridles	2,100		2,500		1,300	
Artillery Harness	—		96		141	
Forge Bellows	18		191		165	

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 1205

Books. Parchment, &c.	14	356	7	93	13	1,271
Canvas	1,620	6,133	1,900	15,894	1,090	12,658
Vinyl	20		500		255	
Buntin	636		1,728		946	
Rope, &c.	27		60		61	
Coals	485	1,641	178	511	385	904
Fire Bricks, Cement, &c.	Tons 200					
Lead, Sheet Lead, &c.	99	2,632	205	5,926	730	20,015
Mathematical and Musical Instruments, &c. &c.	414	3,777	199	11,549	245	12,927
Manufactured Copper and Brass Articles	468	19,122	30	17,001	291	5,966
Copper Gunpowder Barrels	2,351		1,210			
Copper Sheets, Hoops, &c.	—		91			
Oilman's Stores, Painter's Colours, Sulphur, &c.	1,214	3,035	769	2,293	1,053	2,124
Muskets, Fusils, Carbines, Rifles, Pistols, &c.	25,780	68,142	19,800	55,958	15,920	50,381
Swords and Pikes	3,096		4,652		4,657	
Small Arm Materials, Musket Furniture, &c.	897		449		1,199	
Shot and Shells, Carcasses, &c.	569	44,556	695	51,320	2,262	116,068
Iron and Brass Guns, Carronades, Iron Mortars and Beds	160		197		24	
Gun-carriage Iron-work, Ironmongery, Braziers and Tin Ware, &c.	3,233		2,844		9,717	
Iron	304	492	672	484	757	902
Glass	79		85		140	
Woollens, Stuffs, &c.	8,569		5,885		1,431	
Soldiers' Clothing	293		142		366	
	£	274,675	—	260,096	—	294,960

Average Rate of Freight per Ton ..

3 0 8
(continued.)

II.
REVENUE
No. 8

(II.) No. 8.—An Account of the Quantity and Value of Military Stores exported to India during each of the last Ten Years (from 1819-20 to 1828-29 inclusive); specifying the Average Rate of Freight per Ton at which they have been sent out in each Year (from May to May)—*continued.*

	1825-26.			1826-27.			1827-28.			1828-29.		
	Quantity.	Value.	£.	Quantity.	Value.	£.	Quantity.	Value.	£.	Quantity.	Value.	£.
Accoutrements, &c.												
Bayonet Belts	71,050			46,055			51,380			24,250		
Pouch .. ditto	81,420			52,665			50,985			21,000		
Waist .. ditto	10,000			34,170			46,230			1,890		
Sword .. ditto	14,972			18,121			6,475			1,750		
Various other ditto	350			740			40			—		
Sword Knots	—			2,614			180			3,755		
Lock Cases	—			90			—			—		
Sabre Tasches	1,420			1,700			—			120		
Musket and Fusil Slings	61,012			48,995			62,250			13,860		
Drum and Fife Case ditto	20			353			976			370		
Canteen and Knapsack, &c. ..	10,000			10,800			18,300			7,750		
Pouches	5,166			14,070			18,550			6,230		
Powder Horns and Flasks	—			—			—			—		
Carbine Buckets	—			5,672			606			—		
Pistol Frogs	—			—			1,800			240		
Cavalry Saddles and Bridles	4,650			2,170			2,620			480		
Artillery Harness	119			316			126			89		
Forge Bellows	232			408			265			113		
			73,721			61,286			52,331			14,586

Books, Parchment, &c.	11	799	11	720	4	513	16	1,836
Canvas	3,940		2,100		1,000		2,967	
Vitry	1,463		1,763		391		25	
Buntin	1,975	43,367	138	36,838	903	6,354	346	9,274
Rope, &c.	167		197		117		75	
Coals	—	—	2,530	15,652	185	1,053	—	—
Fire Bricks, Cement, &c.	Cks. 117	220	—	—	—	—	—	—
Lead, Sheet Lead, &c.	658	21,164	510	13,815	534	12,332	45	1,076
Mathematical and Musical Instru- ments, &c. &c.	350	27,603	557	39,125	983	41,559	522	20,093
Manufactured Copper & Brass Articles, ..	359	15,872	242		101		94	
Copper Gunpowder Barrels	—	—	—	11,845	—	11,317	—	11,902
Copper Sheets, Hoops, &c.	—	—	17½		55		75	
Oilman's Stores, Painter's Colours, Sul- phur, &c.	3,353	10,630	2,328	7,937	200	773	2,193	4,785
Muskets, Fusils, Carbines, Rifles, Pis- tols, &c.	42,680		67,410		60,480		21,740	
Swords and Pikes	9,646	126,349	19,559	250,635	19,581	201,107	3,104	60,611
Small Arm Materials, Musket Furni- ture, &c.	2,420		3,441		2,078		1,280	
Shot and Shells, Carcasses, &c.	4,634		6,938		2,756		1,389	
Iron and Brass Guns, Carronades, Iron Mortars and Beds	163		272		609		96	
Gun-carriage Iron-work, Ironmongery, } Braziers and Tin-ware, &c.	1,399	191,611	9,260	303,238	6,295	214,764	3,809	122,174
Iron	130		180		1,503		1,204	
Glass	155	1,047	175	1,188	251	1,738	—	—
Woollens, Stuffs, &c.	8,244		19,123		8,762		9,516	
Soldiers' Clothing	229	100,969	759	192,946	489	111,359	430	91,373
	£	613,352	—	935,235	—	655,200	—	337,710
	£	3 1 9	—	3 3 11	—	2 14 10	—	2 7 9

East-India House, }
9th June 1830. }

(Errors excepted.)

THOS. G. LLOYD.
Acct. Gen.

APPENDIX III.



SUPERANNUATIONS.

A RETURN of all Superannuations connected with the Board of Commissioners for the Affairs of India on the 1st of April 1814, and on the 1st of April 1830, with the reason assigned for each.

On 1st April 1814.		REASON.		On 1st April 1830.		REASON.	
£.		£.	s. d.	£.	s. d.		
J. Mackay, clerk	117 .. total loss of sight.	J. Mackay, clerk	117 0 0	J. Mackay, clerk	117 0 0	J. Mackay, clerk .....	.. age, loss of sight, and 32 years service.
J. Rutter, messenger	100 .. age and infirmity.	J. Meheux, assistant secretary	900 0 0	J. Meheux, assistant secretary	900 0 0	J. Meheux, assistant secretary .....	.. bodily infirmity, and 17 years service.
W. Salmon, messenger	100 .. infirmity of mind.	R. Lanc, clerk	250 0 0	R. Lanc, clerk	250 0 0	R. Lanc, clerk .....	.. age and infirmity, and 18 years service.
W. Wulbier, office-keeper	48 .. age.	J. Hardy, messenger	133 6 8	J. Hardy, messenger	133 6 8	J. Hardy, messenger .....	.. age, and 34 years service.
		C. Poole, precis-writer	330 0 0	C. Poole, precis-writer	330 0 0	C. Poole, precis-writer .....	.. infirmity of mind and body, and 33 years service.
		R. B. Gibson, clerk	650 0 0	R. B. Gibson, clerk	650 0 0	R. B. Gibson, clerk .....	.. upwards of 50 years service.
		T. N. Wittwer, accountant	1,150 0 0	T. N. Wittwer, accountant	1,150 0 0	T. N. Wittwer, accountant .....	.. bodily infirmity, and 24 years service.
		B. H. Jones, clerk	366 0 0	B. H. Jones, clerk	366 0 0	B. H. Jones, clerk .....	.. infirmity of mind and body, and 37 years service.
		G. Johnston, librarian	200 0 0	G. Johnston, librarian	200 0 0	G. Johnston, librarian .....	.. age, and 42 years service.
		J. Wright, assistant secretary	900 0 0	J. Wright, assistant secretary	900 0 0	J. Wright, assistant secretary .....	.. mental infirmity, and 23 years service.
		W. J. Lenox, clerk	466 0 0	W. J. Lenox, clerk	466 0 0	W. J. Lenox, clerk .....	.. above 70 years of age, and 11 years service.
		J. Fleming, messenger	70 0 0	J. Fleming, messenger	70 0 0	J. Fleming, messenger	

APPENDIX IV.



I N D I A B O A R D.

IV.
INDIA BOARD.

A RETURN of all Offices, Places and Establishments, belonging to the Board of Commissioners for the Affairs of India, with the amount and nature of any other Allowances, annexed to each of such Offices or Establishments, as they stood on the 1st of April 1814, and on the 1st of April 1830; and further stating, in regard to offices or places which have been created, or of which the Salaries or Allowances have been augmented, since the 1st of April 1814, the date of such creation, and of such augmentation or augmentations, and the reasons assigned for each respectively.

ANNUAL RATE OF SALARIES Paid at Lady-day 1814.					ANNUAL RATE OF SALARIES Paid at Lady-day 1830.				
President	..	..	..	£5,000	President	..	..	..	£5,000
Commissioner	..	..	..	1,500	Commissioner	..	..	..	1,500
—	..	..	..	1,500	—	..	..	..	1,500
Secretary	..	..	..	1,800	Secretary (a)	..	..	..	1,800
Assistant Secretary	..	..	..	1,350	Assistant Secretary	..	..	..	1,200
Chief Clerk (b)	..	..	..	1,000	6 Senior Clerks, 1st at (b)	..	..	..	1,000
Accountant (b)	..	..	..	1,150	— 2d at	..	..	..	1,000
4 Senior Clerks, 1st at	..	..	..	800	— 3d at	..	..	..	900
— 2d at	..	..	..	800	— 4th at	..	..	..	900
— 3d at	..	..	..	800	— 5th at	..	..	..	850
— 4th at	..	..	..	800	— 6th at	..	..	..	850
Deputy Accountant (c)	..	..	..	800	6 Assistant Clerks, (c) 5 at 500 <i>l.</i> each	..	..	..	2,500
9 Junior Clerks, 1st at	..	..	..	425	1st at (d)	..	..	..	450
— 2d at	..	..	..	375	12 Junior Clerks, (c) 1st and 2d at 350 <i>l.</i>	..	..	..	700
— 3d at	..	..	..	350	3d and 4th at 300 <i>l.</i>	..	..	..	600
— 4th at	..	..	..	350	5th and 6th at 250 <i>l.</i>	..	..	..	500
— 5th at	..	..	..	350	7th and 8th at 200 <i>l.</i>	..	..	..	400
— 6th at	350	9th and 10th at 125 <i>l.</i> (e)	250
— 7th at	300	11th and 12th at 100 <i>l.</i>	200

(continued.)

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IV.
INDIA BOARD.

ANNUAL RATE OF SALARIES Paid at Lady-day 1814.	ANNUAL RATE OF SALARIES Paid at Lady-day 1830.
9 Junior Clerks, 8th at £300	Private Secretary to the President .. £300
— 9th at 300	Private clerk to the Secretary (<i>f</i>) .. 100
Precis Writer 500	Clerk of the Home Department .. 500
Private Secretary to the President .. 400	Solicitor 200
Clerk of the Home Department .. 500	Librarian and keeper of papers (<i>g</i>) .. 300
Solicitor 200	Assistant (<i>h</i>) 100
Librarian and keeper of papers .. 275	Office-keeper 150
Assistant ditto 55	Housekeeper 50
Office-keeper 150	4 Messengers, 1st (<i>i</i>) 130
Housekeeper 50	— 2d (<i>i</i>) 120
4 Messengers at 200 <i>l.</i> 800	— 3d 110
	— 4th 55
	Porter (<i>k</i>) 100

(a) The Board, on the 30th September 1818, recorded their opinion, that “considering the great weight of business which fell upon the chief secretary, the unwearied industry and attention with which he discharged it, and the length of time during which he had served, it was just and reasonable to augment his salary by £200, making it up in the whole to £2,000 a year;” and “that in future it would be expedient that the secretary’s salary commencing at £1,800 a year, should receive an augmentation of £200 at the end of five years; of £200 at the end of seven years; and of £300 (making in the whole £2,500) at the end of 10 years’ service.” On the 25th June 1828, the secretary’s salary was fixed at £2,000, without regard to length of service; but the Board “adverting to the state of the finances of the office, and to the power vested in them by his Majesty’s warrant, of making such suspensions or abatement of the salaries therein allowed, as from time to time might to them appear necessary, in order that the whole amount of the salaries and expenses of the Board might not exceed the sum of £26,000 in any one year,” directed that a suspension should be made of the salary of the secretary to the amount of £200.

(b) On the 25th June 1816, “The secretary, together with the assistant secretary and chief clerk, having represented to the Board that the number of clerks was by no means sufficient for the current miscellaneous business; and having suggested the expediency of taking advantage of the resignation of the then assistant secretary to increase the numerical strength in the lower parts of the office, the Board determined not to fill up the office of chief clerk, the duties of which were to be performed by the secretaries, or under their superintendence, by the junior clerks, whose number it was intended to augment.” In pursuance of the Board’s minute of 16th December 1823, the title of “accountant” was changed to that of “senior clerk in charge of the department of accounts,” and the officer having such charge is included among the six senior clerks. On the 25th April 1826, the Board found it necessary for the better management of the public business to separate the judicial from the revenue department, and to appoint a sixth senior clerk as head of the former.

IV.
INDIA BOARD.

(c) On the 15th April 1822, the Board expressed their opinion that the office of deputy accountant might properly be abolished, and that the officer performing his duties should be "assistant" to the accountant. In the same year the Board deemed it advisable to establish a new scale of rank in their establishment, by interposing six "assistant clerks" between the senior and the junior clerks. In 1814 there were ten clerks, (or including the precis writer, whose duties are now performed by the departmental clerks, eleven) below the rank of senior. In 1830 there are eighteen. Three were added on the abolition of the chief clerkship (see note *b*). On the 30th September 1818, the Board "took advantage of the saving produced by the retirement of one of the senior clerks, who received a special allowance, not continued to his successor, to meet the increased and increasing business of the office by the appointment of two junior clerks." On the 26th March 1820, another junior clerk was appointed; and on the 25th June 1828, the number of juniors was increased by one more to its present number of twelve. The establishment of the Board now allows of the appointment of one senior, one assistant, and two junior clerks to each of the six departments into which it is divided, namely, secret and political, revenue, judicial, military, public and ecclesiastical, and accounts.

(d) The full salary attached to this officer is £500; but £50 of it is suspended for the reason given in note (*a*).

(e) The full salary attached to these officers is £150 each, but part is suspended; see note (*d*).

(f) On the 7th May 1816, the secretary represented to the Board that he had been obliged constantly to employ a private secretary, and that he should on many occasions have been disabled but for such assistance from executing the Board's orders with punctuality and dispatch; and that few persons in official situations, such as he had the honour to hold, were without the assistance of some confidential and personal clerk. Such assistance was accordingly allowed under the Board's minute of 25th June 1816.

(g) By the same minute the Board directed, "that in consideration of the laborious duties performed by the librarian, and his assiduity and diligence," his salary should be increased to £300 per annum.

(h) In pursuance of the same minute, the allowance to the assistant librarian was increased to £80; and in pursuance of a minute of February 10th, 1824, it was further increased to £100 per annum.

(i) The full salary of these two messengers is £150 each; see note (*d*).

(k) The removal of the Board in the year 1817 to the separate office in Cannon Row, rendered the appointment of a porter necessary.

India Board, }
July 7th, 1830. }

J. STUART WORTLEY.

I N D E X

TO THE

M I N U T E S O F E V I D E N C E

TAKEN BEFORE

T H E S E L E C T C O M M I T T E E

O F T H E

H O U S E O F C O M M O N S .

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